### STATUTORY INSTRUMENTS

## 2019 No. 1514

The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019

### PART 7

Amendments: Pensions and Social Security: Secondary Legislation

# Occupational Pension Schemes (Modification of Schemes) Regulations (Northern Ireland) 2006

- **106.**—(1) The Occupational Pension Schemes (Modification of Schemes) Regulations (Northern Ireland) 2006(1) are amended as follows.
  - (2) In regulation 3 (modifications to which subsisting rights provisions do not apply)—
    - (a) omit the "or" at the end of paragraph (h),
    - (b) in paragraph (i), in each of sub-paragraphs (i) and (ii), for "widow or widower" substitute "surviving opposite sex spouse", and
    - (c) after paragraph (i) insert—
      - ", or
- (j) which provides in relation to all or part of a member's subsisting rights that after the member's death—
  - (i) a surviving same sex spouse is treated in the same way as a surviving opposite sex spouse, and
  - (ii) the rights of any other survivor of the member are determined as if the surviving same sex spouse were a surviving opposite sex spouse.".
- (3) In regulation 7(1) (modifications which trustees may make), for "widow or widower", in both places it occurs, substitute "surviving opposite sex spouse".
  - (4) After regulation 7 insert—

### "Modification of schemes: surviving same sex spouses

- **7ZA.** The trustees of a trust scheme may by resolution modify the scheme in relation to all or part of a member's subsisting rights so that after the member's death—
  - (a) a surviving same sex spouse is treated in the same way as a surviving opposite sex spouse, and
  - (b) the rights of any other survivor are determined as if the surviving same sex spouse were a surviving opposite sex spouse.".

### **Commencement Information**

II Reg. 106 in force at 13.1.2020, see reg. 1(2)

## **Changes to legislation:**

There are currently no known outstanding effects for the The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019, Section 106.