

Changes to legislation: Child Support, Pensions and Social Security Act (Northern Ireland) 2000, Cross Heading: Transfer of rights to overseas personal pension schemes is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 5

PENSIONS: MISCELLANEOUS AMENDMENTS AND ALTERNATIVE TO ANTI-FRANKING RULES

PART I

MISCELLANEOUS AMENDMENTS

Transfer of rights to overseas personal pension schemes

2.—(1) In section 16(1) of the Pension Schemes Act (transfer of accrued rights)

- (a) in paragraph (a), for or to a personal pension scheme there shall be substituted “, to a personal pension scheme or to an overseas arrangement”; and
- (b) in paragraph (b), for or a personal pension scheme there shall be substituted “, a personal pension scheme or an overseas arrangement”.

^{F1}(2)

(3) In section 176(1) of that Act (general interpretation), after the definition of occupational pension scheme, there shall be inserted—

“overseas arrangement means a scheme or arrangement which—

- (a) has effect, or is capable of having effect, so as to provide benefits on termination of employment or on death or retirement to or in respect of earners;
- (b) is administered wholly or primarily outside Northern Ireland;
- (c) is not an appropriate scheme; and
- (d) is not an occupational pension scheme;” .

F1 Sch. 5 para. 2(2) repealed (6.4.2012) by Pensions Act (Northern Ireland) 2008 (c. 1), ss. 13(4), 19(5), Sch. 6 Pt. 6; S.R. 2012/115, art. 2

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 7 para. 1(2)(c) added by [2007 c. 2 \(N.I.\) Sch. 5 para. 6](#)
- Sch. 7 para. 6(5A)-(5C) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 11 para. 10\(3\)](#)