
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 145

PENSIONS

The Pension Sharing (Implementation and Discharge of Liability) Regulations (Northern Ireland) 2000

Made - - - - 26th April 2000

Coming into operation 1st December 2000

THE PENSION SHARING (IMPLEMENTATION AND DISCHARGE OF LIABILITY) REGULATIONS (NORTHERN IRELAND) 2000

Part I

General

1. Citation, commencement and interpretation

Part II

Extension, Postponement or Cessation of Implementation Period

2. Time period for notification to the Regulatory Authority of failure by the trustees or managers of an occupational pension scheme to discharge their liability in respect of a pension credit
3. Circumstances in which an application for an extension of the implementation period may be made
4. Postponement or cessation of implementation period when an application is made for leave to appeal out of time
5. Civil Penalties

Part III

Death of Person entitled to a Pension Credit before Liability in Respect of the Pension Credit is Discharged

6. Discharge of liability in respect of a pension credit following the death of the person entitled to the pension credit

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Part IV

Discharge of Liability in Respect of a Pension Credit

7. Funded pension schemes
 8. Unfunded occupational pension schemes other than public service pension schemes
 9. Other pension arrangements
 10. Calculation of the value of appropriate rights
 11. Qualifying arrangements
 12. Destination for pension credit — general
 13. Destination for pension credit — contracted-out or safeguarded rights
 14. Destination for pension credit — occupational pension schemes
 15. Disqualification as a destination for pension credit — annuity contracts and insurance policies
 16. Adjustments to amount of pension credit — occupational pension schemes which are underfunded on the valuation day
 17. Adjustments to amount of the pension credit — payments made without knowledge of the pension debit
 18. Adjustments to amount of the pension credit — increasing amount of the pension credit
- Signature
Explanatory Note