
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 74

The Occupational Pension Schemes (Winding Up Notices and Reports, etc.) Regulations (Northern Ireland) 2002

Contents of reports to the Authority about winding up

9.—(1) In the case of each winding up, the first report to the Authority under Article 72A(1) shall contain—

- (a) the name by which the scheme is known;
- (b) the date on which the winding up began;
- (c) the number allotted to the scheme by the Registrar of Occupational and Personal Pension Schemes for the purposes of the register compiled and maintained under section 6 of the Pension Schemes Act 1993⁽¹⁾;
- (d) a statement as to the nature of the benefits provided by the scheme;
- (e) a statement as to whether an appointment has been made under Article 23(1)(b) (appointment of independent trustee by insolvency practitioner or official receiver) and, if such an appointment has been made and the report is not being made by the person appointed, that person's name and address;
- (f) if an actuary is required to be appointed under Article 47(1)(b), his name and address;
- (g) a statement as to whether any of the administration of the scheme is being carried out by a person other than the trustees or managers and, if so, that person's name and address;
- (h) a statement as to when the person making the report estimates that the winding up will be completed;
- (i) a statement as to—
 - (i) what steps in the winding up have been completed;
 - (ii) what steps remain to be completed, and
 - (iii) when the person making the report estimates that each of those steps will be completed, and
- (j) a statement as to whether any particular difficulties are hindering or delaying completion of the winding up.

(2) In the case of each winding up, a second or subsequent report to the Authority under Article 72A(1) (“the later report”) shall contain—

- (a) the name by which the scheme is known;
- (b) the date on which the winding up began;
- (c) a statement as to whether any of the administration of the scheme is being carried out by a person other than the trustees or managers and, if so, that person's name and address;

(1) 1993 c. 48; section 6 was amended by paragraph 23 of Schedule 3 to, and paragraph 20 of Schedule 5 to, the Pensions Act 1995 (c. 26)

- (d) if the person making the later report estimates that the winding up will be completed at a different time from that stated in the previous report under Article 72A(1), a statement as to that time;
- (e) a statement as to—
 - (i) the steps in the winding up that have been completed since the previous report was made;
 - (ii) if steps stated in that report to be due for completion before the date when the later report is made have not been so completed, the reasons why they have not;
 - (iii) what steps remain to be completed, and
 - (iv) when the person making the later report estimates that each of those steps will be completed, and
- (f) a statement as to whether any particular difficulties are hindering or delaying completion of the winding up.