
STATUTORY RULES OF NORTHERN IRELAND

2005 No. 413

**The Pension Schemes (Categories)
Regulations (Northern Ireland) 2005**

Prescription of certain pension schemes as occupational pension schemes

2.—(1) The pension schemes to which this regulation applies are prescribed as occupational pension schemes for the purposes of section 1(1) (categories of pensions schemes) of the 1993 Act.

(2) This regulation applies to a pension scheme—

(a) established—

(i) for the purpose of providing benefits to, or in respect of, people with service in the employment of a participating employer, or

(ii) for that purpose and also for the purpose of providing benefits to, or in respect of, other people;

(b) that has its main administration in the United Kingdom or outside the member States, and

(c) the terms of which provide that each participating employer is a contributor to the scheme.

(3) For the purposes of paragraph (2), “participating employer” means, in relation to a pension scheme, an employer who enters into arrangements (whether before or after the coming into operation of these Regulations) with a view to the provision of benefits under the scheme to people with service in the employment of that employer.

(4) This regulation applies to a pension scheme established pursuant to paragraph 3.2 of Part 7 of Annex 2 to the Agreement set out in Schedule 1 to the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999(1) (agreement establishing implementation bodies: staffing arrangements).

(5) This regulation applies to a scheme which—

(a) is established—

(i) for the purpose of providing benefits to, or in respect of, people with service in employments of a description, or

(ii) for that purpose and also for the purpose of providing benefits to, or in respect of, other people,

and which—

(b) meets the criteria set out in paragraph (a) or (b) of the definition of “public service pension scheme” in section 1(1) of the 1993 Act, or

(c) is established with the concurrence of the Department of Finance and Personnel, by or with the approval of another government department, or

(d) is prescribed by regulations made by the Department and the Department of Finance and Personnel jointly under section 1(1) of the 1993 Act as being a scheme which ought in their opinion to be treated as a public service pension scheme for the purposes of the 1993 Act.

Status: This is the original version (as it was originally made).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