## 2005 No. 543 (C. 37)

## PENSIONS

# The Pensions (2005 Order) (Commencement No. 7) Order (Northern Ireland) 2005

Made - - - - 5th December 2005

The Department for Social Development, in exercise of the powers conferred on it by Article 1(2) of the Pensions (Northern Ireland) Order 2005(a) and of all other powers enabling it in that behalf, hereby makes the following Order:

#### **Citation and interpretation**

**1.**—(1) This Order may be cited as the Pensions (2005 Order) (Commencement No. 7) Order (Northern Ireland) 2005.

(2) In this Order—

"the Order" means the Pensions (Northern Ireland) Order 2005 and any reference to a numbered Article is a reference to the Article of the Order bearing that number;

"pay-as-you-go scheme" means an occupational pension scheme under which there is no requirement for assets to be set aside in advance for the purpose of providing benefits under the scheme (disregarding any requirements relating to additional voluntary contributions).

### **Appointed days**

**2.**—(1) Subject to Article 3 of this Order, the day appointed for the coming into operation of the provisions of the Order specified in Part 1 of the Schedule—

- (a) for the purpose only of authorising the making of regulations, is 6th December 2005, and
- (b) for all other purposes, is 30th December 2005.

(2) The day appointed for the coming into operation of the provisions of the Order specified in Part 2 of the Schedule is 9th December 2005.

(3) The day appointed for the coming into operation of the provisions of the Order specified in Part 3 of the Schedule is 1st January 2006.

(4) The day appointed for the coming into operation of the provisions of the Order specified in Part 4 of the Schedule—

- (a) for the purpose only of authorising the making of regulations, is 1st January 2006, and
- (b) for all other purposes, is 1st April 2006.

(5) The day appointed for the coming into operation of the provisions of the Order specified in Part 5 of the Schedule—

- (a) for the purpose only of authorising the making of regulations, is 1st January 2006, and
- (b) for all other purposes, is 6th April 2006.

(6) The day appointed for the coming into operation of the provisions of the Order specified in Part 6 of the Schedule is 6th April 2006.

# Appointed day for the coming into operation of Article 263 in relation to pre-23rd September schemes

3.—(1) This Article applies to a scheme which is a pre-23rd September 2005 scheme.

(2) Where in relation to a pre-23rd September 2005 scheme-

- (a) both an application for authorisation under Article 264 (general authorisation to accept contributions from European employers) and an application for approval under Article 265 (approval in relation to particular European employer) have been made on or before 29th March 2006, the day appointed for the commencement of Article 263 (occupational pension scheme receiving contributions from European employer) is the day after the expiry of the period of five months beginning with the application date;
- (b) such applications have not been made on or before 29th March 2006, the day appointed for the commencement of Article 263 is 30th March 2006.
- (3) In this Article-

"application date" means—

- (a) the date on which the trustees or managers of the relevant pre-23rd September 2005 scheme make both an application for authorisation and an application for approval under Articles 264 and 265, or
- (b) where those applications are not made on the same day, the date on which the last of those applications is made;

"pre-23rd September 2005 scheme" means an occupational pension scheme-

- (c) which-
  - (i) has its main administration in the United Kingdom, and
  - (ii) is not a pay-as-you-go scheme, and
- (d) in relation to which—
  - (i) the trustees or managers were accepting contributions on 22nd September 2005 from any person who, had Article 263(6) been in operation at that date, would have been a European employer, or
  - (ii) any such person was under a liability to pay contributions to the trustees or managers on 22nd September 2005.

Sealed with the Official Seal of the Department for Social Development on 5th December 2005.



John O'Neill A senior officer of the Department for Social Development

# SCHEDULE

## PART 1

## PROVISIONS OF THE ORDER COMING INTO OPERATION ON 6th DECEMBER 2005 FOR THE PURPOSE ONLY OF AUTHORISING THE MAKING OF REGULATIONS, AND ON 30th DECEMBER 2005 FOR ALL OTHER PURPOSES

Provisions of the Order	Subject matter
Articles 200 to 212	Scheme funding
Articles 221 to 223	Investment principles, power to make regulations governing investment by trustees and borrowing by trustees
Articles 263 to 271, in so far as they relate to an occupational pension scheme with its main administration in the United Kingdom which is not a pay-as-you-go scheme	Cross-border activities within European Union
Article 279(2)(h) and (m)	Overriding requirements
Article 287, in so far as it is not already in operation	Orders and regulations (general provisions)
Schedule 10, paragraphs 43, 45, 46, 69, 70(1) and (2)(c) and 71 (in so far as it is not already in operation), and Article 290(1) in so far as it relates to those paragraphs	Minor and consequential amendments
Schedule 11, in so far as it relates to the repeals there specified in relation to— the Pensions (Northern Ireland) Order 1995, Articles 36(2), 41(2)(c) and 56 to 61; the Welfare Reform and Pensions (Northern Ireland) Order 1999, Schedule 1 (in so far as the specified repeals are not already in operation) and paragraph 12 of Schedule 2, and Article 291 in so far as it relates to those provisions	Repeals

# PART 2

# PROVISIONS OF THE ORDER COMING INTO OPERATION ON 9th DECEMBER 2005

Provisions of the Order	Subject matter
Article 101(1)	Board's functions and supplementary powers etc.
Article 158(1) to (3), (4)(a) and (b) and (5) to (9), in so far those provisions are not already in operation	Pension protection levies
Article 160(1) to (3) and (8)(a)	Amounts to be raised by the pension protection levies
Article 161	The levy ceiling

Provisions of the Order	Subject matter
Article 163(1) to (3)	Pension protection levies during the transitional period
Article 164(1), in so far as it is not already in operation	Calculation, collection and recovery of levies
Schedule 10, paragraphs 39, 40 (in so far as it is not already in operation), 44, 48, 49, 70(2)(b) and (d) and (5) (in so far as it is not already in operation), and Article 290(1) in so far as it relates to those paragraphs	Minor and consequential amendments
Schedule 11, in so far as it relates to the repeals there specified in relation to Articles 49 and 49A(4) of the Pensions (Northern Ireland) Order 1995, and Article 291 in so far as it relates to those provisions	Repeals

# PART 3

# PROVISIONS OF THE ORDER COMING INTO OPERATION ON 1st JANUARY 2006

Provisions of the Order	Subject matter
Article 152(1), (2)(a) to (c), (e) and (f) and (3)	Administration of compensation
Article 199	Pension sharing
Schedule 10, paragraphs 1 and 3, and Article 290(1) in so far as it relates to those paragraphs	Minor and consequential amendments

# PART 4

## PROVISIONS OF THE ORDER COMING INTO OPERATION ON 1st JANUARY 2006 FOR THE PURPOSE ONLY OF AUTHORISING THE MAKING OF REGULATIONS, AND ON 1st APRIL 2006 FOR ALL OTHER PURPOSES

Provisions of the Order	Subject matter
Article 171(1), (2), (3)(a), (4) to (10) and (11) (in so far as it is not already in operation)	Fraud compensation levy

# PART 5

## PROVISIONS OF THE ORDER COMING INTO OPERATION ON 1st JANUARY 2006 FOR THE PURPOSE ONLY OF AUTHORISING THE MAKING OF REGULATIONS, AND ON 6th APRIL 2006 FOR ALL OTHER PURPOSES

Provisions of the Order	Subject matter
Article 145(1), (2) (in so far as it is not	Effect of Board assuming responsibility for a
already in operation), $(3)(a)$ , $(4)$ and $(6)$ to $(8)$	scheme
Article 147(1) to (4), (5)(a), (6) and (7)	Adjustments to be made where the Board assumes responsibility for a scheme
Article 150(1) to (5) and (8)	Duty to pay scheme benefits unpaid at assessment date etc.
Article 154	Discharge of liabilities in respect of money purchase benefits
Article 155	Equal treatment
Article 230	Non-European scheme to be trust with UK- resident trustee
Article 236 to 238	Consultation by employers
Article 241	Early leavers: cash transfer sums and contribution refunds
Schedule 10, paragraph 14, and Article 290(1) in so far as it relates to that paragraph	Minor and consequential amendments

# PART 6

# PROVISIONS OF THE ORDER COMING INTO OPERATION ON 6th APRIL 2006

Provisions of the Order	Subject matter
Article 145(5)	Effect of Board assuming responsibility for a scheme
Schedule 5	Transfer of property, rights and liabilities to the Board
Schedule 10, paragraphs 8, 9, 25 to 27, 47, 50 (in so far as it is not already in operation), 56(c), 57(c) and 63, and Article 290(1) in so far as it relates to those paragraphs	Minor and consequential amendments
Schedule 11, in so far as it relates to the repeals there specified in relation to— the Pensions (Northern Ireland) Order 1995, Articles 16 to 21, 87(2) and 114(2); the Welfare Reform and Pensions (Northern Ireland) Order 1999, paragraphs 33 to 38 and 42 of Schedule 9; the Child Support, Pensions and Social Security Act (Northern Ireland) 2000, sections 39 to 42, and Article 291 in so far as it relates to those provisions	Repeals

### **EXPLANATORY NOTE**

### (This note is not part of the Order)

This Order makes further provision for the coming into operation of the following provisions of the Pensions (Northern Ireland) Order 2005 ("the Order")—

Articles 200 to 212, 221 to 223, 263 to 271 (in part), 279 (in part) and 287 (remainder), paragraphs 43, 45, 46, 69, 70 (in part) and 71 (remainder) of Schedule 10 and Schedule 11 (in part), for the purpose only of authorising the making of regulations, on 6th December 2005, and for all other purposes, on 30th December 2005;

Articles 101 (in part), 158 (in part), 160 (in part), 161, 163 (in part) and 164 (in part), paragraphs 39, 40 (remainder), 44, 48, 49 and 70 (in part) of Schedule 10 and Schedule 11 (in part), on 9th December 2005;

Articles 152 (in part) and 199 and paragraphs 1 and 3 of Schedule 10, on 1st January 2006;

Article 171 (in part), for the purpose only of authorising the making of regulations, on 1st January 2006, and for all other purposes, on 1st April 2006;

Articles 145 (in part), 147 (in part), 150 (in part), 154, 155, 230, 236 to 238 and 241 and paragraph 14 of Schedule 10, for the purpose only of authorising the making of regulations, on 1st January 2006, and for all other purposes, on 6th April 2006;

Article 145 (in part), Schedule 5, paragraphs 8, 9, 25 to 27, 47, 50 (remainder), 56(in part), 57(in part) and 63 of Schedule 10 and Schedule 11 (in part), on 6th April 2006.

This Order also appoints the day for the coming into operation of Article 263 of the Order in relation to pre-23rd September 2005 schemes—

in the case of a scheme where an application for authorisation and an application for approval have been made on or before 29th March 2006, as the day after the expiry of the period of five months beginning with the application date;

where such applications have not been made on or before 29th March 2006, as 30th March 2006.

### NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions of the Pensions (Northern Ireland) Order 2005 have been brought into operation by the Pensions (2005 Order) (Commencement No. 1 and Consequential and Transitional Provisions) Order (Northern Ireland) 2005, the Pensions (2005 Order) (Commencement No. 2 and Transitional Provisions) Order (Northern Ireland) 2005, the Pensions (2005 Order) (Commencement No. 3, Appointed Day, Transitional Provisions and Amendment) Order (Northern Ireland) 2005, the Pensions (2005 Order) (Commencement No. 4) Order (Northern Ireland) 2005, the Pensions (2005 Order) (Commencement No. 5 and Appointed Day) Order (Northern Ireland) 2005 and the Pensions (2005 Order) (Commencement No. 6) Order (Northern Ireland) 2005 on the dates shown.

Provision	Date of Commencement	S.R. No.
Article 2 (partially)	25th February 2005	2005 No. 48 (C. 5)
(partially)	6th April 2005	2005 No. 48 (C. 5)
(partially)	1st June 2005	2005 No. 280 (C. 20)
Article 3 (partially)	25th February 2005	2005 No. 48 (C. 5)
(partially)	6th April 2005	2005 No. 48 (C. 5)
Article 4 (partially)	25th February 2005	2005 No. 48 (C. 5)
(partially)	6th April 2005	2005 No. 48 (C. 5)

Provision Article 5 Article 6 Article 7 (partially) (partially) Article 8 (partially) Articles 9 to 13 Article 14 (partially) Article 15 (partially) Article 16 (partially) Article 17 (partially) Article 18 Article 19 (partially) Article 20 (partially) Articles 21 to 25 Article 26 (partially) Articles 27 to 31 Article 32 (partially) Article 33 Article 34 (partially) (partially) Articles 35 and 36 Article 37 (partially) Article 38 (partially) Article 39 (partially) (partially) Articles 40 and 41 (partially) Article 42 Article 43 (partially) Articles 44 and 45 Article 46 (partially) Article 47 Article 48 (partially) Articles 49 to 52 Article 53 (partially) Article 54 Article 55 (partially) (partially) Article 56 (partially) Articles 57 to 63 Article 64 (partially)

Date of Commencement 25th February 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 25th February 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005 1st April 2005 6th April 2005 25th February 2005 6th April 2005 6th April 2005 25th February 2005

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Articles 65 to 80 Article 81 (partially) Articles 82 to 84 Article 85 (partially) Article 86 (partially) Article 87 Article 88 (partially) Article 89 Article 90 (partially) Article 91 (partially) Article 92 (partially) Articles 93 to 95 Article 96 (partially) Article 97 (partially) Article 98 (partially) Article 99 Article 101 (partially) (partially) (partially) Article 103 (partially) (partially) Article 104 (partially) Article 105 (partially) (partially) (partially) Articles 106 and 107 (partially) Article 108 Article 109 (partially) Article 110 (partially) (partially) (partially) Articles 111 and 112 Articles 113 and 114 (partially) Article 115 Article 116 (partially) Article 117 (partially) Article 118 (partially) (partially)

Article 119 (partially)

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S.R. No. 2005 No. 48 (C. 5) 2005 No. 411 (C. 32) 2005 No. 48 (C. 5) 2005 No. 411 (C. 32) 2005 No. 48 (C. 5) 2005 No. 321 (C. 24) 2005 No. 48 (C. 5) 2005 No. 48 (C. 5)

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(partially)	25th March 2005	2005 No. 166 (C. 12)
(partially)	1st April 2005	2005 No. 48 (C. 5)
(partially)	6th April 2005	2005 No. 48 (C. 5)
(partially)	6th April 2005	2005 No. 166 (C. 12)
(partially)	30th June 2005	2005 No. 321 (C. 24)
(partially)	14th July 2005	2005 No. 321 (C. 24)
(partially)	1st September 2005	2005 No. 321 (C. 24)
(partially)	1st September 2005	2005 No. 411 (C. 32)
(partially)	22nd September 2005	2005 No. 321 (C. 24)
(partially)	22nd September 2005	2005 No. 411 (C. 32)
Schedule 11 (partially)	25th February 2005	2005 No. 48 (C. 5)
(partially)	1st April 2005	2005 No. 48 (C. 5)
(partially)	1st April 2005	2005 No. 166 (C. 12)
(partially)	6th April 2005	2005 No. 48 (C. 5)
(partially)	6th April 2005	2005 No. 166 (C. 12)
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(partially)	1st September 2005	2005 No. 321 (C. 24)
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