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STATUTORY RULES OF NORTHERN IRELAND

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**2024 No. 78**

**The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2024**

**Periodic reporting requirement**

**22.**—(1) For the purposes of section 30(2) of the Act (periodic reporting requirement), the first report must be submitted before the end of the period of 14 days beginning with the date on which the Regulator notifies the trustees that the implementation strategy is approved.

(2) For the purposes of section 30(4)(b) of the Act, periodic reports must record—

- (a) decisions made by the trustees and participating employers about the receiving scheme, and
- (b) decisions made by the trustees in relation to arrangements under paragraph 12 of Schedule 5.

(3) The following information is specified for the purposes of section 30(4)(c) of the Act—

- (a) if the person preparing the periodic report is not an independent trustee appointed pursuant to Article 23(1)(1) of the 1995 Order (power to appoint independent trustees), the name and address of that person;
- (b) if an actuary is appointed under Article 47(1)(b) of the 1995 Order (professional advisers), the name and address of the actuary;
- (c) a statement as to whether any of the scheme’s administrative services are being carried out by a person other than the trustees, including the name and address of that person;
- (d) the timescales for completing the steps identified in the implementation strategy;
- (e) details of whether any particular issues are affecting the trustees’ ability to pursue or complete the steps identified in the implementation strategy.

(4) This regulation does not apply to a scheme to which regulation 28(3) applies.

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**Commencement Information**

**II** Reg. 22 in operation at 27.3.2024, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Master Trusts) Regulations (Northern Ireland) 2024, Section 22.