



STATUTORY INSTRUMENTS

S.I. No. 532 of 2008

OCCUPATIONAL PENSION SCHEMES (SMALL SCHEMES IN WIND
UP EXEMPTION FROM ACTUARIAL FUNDING CERTIFICATE
REQUIREMENTS) REGULATIONS 2008

(Prn. A8/1980)

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UP EXEMPTION FROM ACTUARIAL FUNDING CERTIFICATE
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The Minister for Social and Family Affairs, in exercise of the powers conferred on her by section 5 and section 41(1)(c) (as amended by Section 32 of the Social Welfare and Pensions Act, 2005 (No. 4 of 2005)) of the Pensions Act 1990 (No. 25 of 1990), hereby makes the following Regulations:

1. (1) These Regulations may be cited as the Occupational Pension Schemes (Small Schemes in Wind Up Exemption from Actuarial Funding Certificate Requirements) Regulations 2008.

2. In these Regulations—

“Act” means the Pensions Act 1990 (No. 25 of 1990);

“small scheme” has the meaning assigned to it by section 2 of the Act;

“small scheme in wind up” means a small scheme in respect of which an act or event has occurred or a decision has been taken which, under the rules of the scheme, causes that scheme to wind up.

3. Section 42 is prescribed for the purposes of Section 41(1)(c) of the Act as being inapplicable to small schemes in wind up.



GIVEN under the Official Seal of the Minister for Social and Family
Affairs,
11 December 2008

MARY HANAFIN.
Minister for Social and Family Affairs.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 16th December, 2008.*

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations prescribe, as permitted by Section 41(1)(c), the extent to which Part IV of the Act does not apply to a small scheme which has commenced wind-up. Pursuant thereto, Section 42 does not so apply [i.e. a small scheme in wind-up does not have to prepare and submit an actuarial funding certificate]

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