

---

## STATUTORY INSTRUMENTS

---

### 2005 No. 2184

## The Occupational Pension Schemes (Fraud Compensation Payments and Miscellaneous Amendments) Regulations 2005

### Prescribed schemes

2.—(1) For the purposes of section 182(1)(a) the Board shall not make a fraud compensation payment in respect of a scheme if it is—

- (a) a scheme which has less than two members;
- (b) a scheme which is made under section 7 of the Superannuation Act 1972 <sup>M1</sup> (superannuation of persons employed in local government service etc.) which provides pensions to persons employed in local government service;
- (c) a scheme which is made under section 2 of the Parliamentary and Other Pensions Act 1987 <sup>M2</sup> (power to provide for pensions for Members of the House of Commons etc.);
- [<sup>F1</sup>(ca) a scheme, provision for which is made by virtue of section 81(3) of the Scotland Act 1998 (remuneration of members of the Parliament and Executive);]
- (d) a scheme—
  - (i) the only benefits provided by which are death benefits, and
  - (ii) under the provisions of which no member has accrued rights;
- (e) a scheme which—
  - (i) before 6th April 2006 provides relevant benefits but is neither an approved scheme nor a relevant statutory scheme; or
  - (ii) on or after 6th April 2006 is not a registered pension scheme;
- (f) a scheme with fewer than 12 members where all of the members are trustees of the scheme and either—
  - (i) the provisions of the scheme provide that [<sup>F2</sup>any decision made by the trustees is made by the unanimous agreement of] the trustees who are members of the scheme; or
  - (ii) the scheme has a trustee who is independent in relation to the scheme for the purposes of section 23 of the 1995 Act <sup>M3</sup> (power to appoint independent trustees) and is registered in the register maintained by the Authority in accordance with regulations made under subsection (4) of that section;
- (g) a scheme with fewer than 12 members [<sup>F3</sup>where a company is the sole trustee] of the scheme, and all of the members of the scheme are directors of the company and either—
  - (i) the provisions of the scheme provide that any decision made by the company in its capacity as trustee [<sup>F4</sup>is made by the unanimous agreement of the directors] who are members of the scheme; or
  - (ii) [<sup>F5</sup>one of the directors of the company] is independent in relation to the scheme for the purposes of section 23 of the 1995 Act and is registered in the register maintained

by the Authority in accordance with regulations made under subsection (4) of that section;

- (h) a scheme with such a superannuation fund as is mentioned in section 615(6) of the 1988 Act <sup>M4</sup> (exemption from tax in respect of certain pensions);
- (i) a public service pension scheme under the provisions of which there is no requirement for assets related to the intended rate or amount of benefit under the scheme to be set aside in advance (disregarding requirements relating to additional voluntary contributions);
- (j) a scheme in respect of which any relevant public authority has given a guarantee or made any other arrangements for the purpose of securing that the assets of the scheme are sufficient to meet its liabilities;<sup>F6</sup> ...
- (k) the Chatsworth Settlement Estate Pension Scheme;<sup>F7</sup> ... [<sup>F8</sup>or
- (ka) a pension scheme established under section 67 of the Pensions Act 2008.]

<sup>F9</sup>(l) .....

(2) Where a section of a segregated scheme or a segregated part is treated as if it were a separate scheme which falls within [<sup>F10</sup>paragraph 1(a) to [<sup>F11</sup>(ka)]], it is a scheme for the purpose of section 182(1)(a) to which a fraud compensation payment shall not be made.

#### Textual Amendments

- F1** Reg. 2(1)(ca) inserted (1.9.2009) by [Occupational Pension Schemes \(Scottish Parliamentary Pensions Act 2009\) Regulations 2009 \(S.I. 2009/1906\)](#), reg. 1, **Sch. para. 6**
- F2** Words in reg. 2(1)(f)(i) substituted (6.4.2007) by [Occupational and Personal Pension Schemes \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/814\)](#), regs. 1, **13(2)(a)(i)**
- F3** Words in reg. 2(1)(g) substituted (6.4.2007) by [Occupational and Personal Pension Schemes \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/814\)](#), regs. 1, **13(2)(a)(ii)**, 13(2)(aa)
- F4** Words in reg. 2(1)(g)(i) substituted (6.4.2007) by [Occupational and Personal Pension Schemes \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/814\)](#), regs. 1, **13(2)(a)(ii)**, 13(2)(bb)
- F5** Words in reg. 2(1)(g)(ii) substituted (6.4.2007) by [Occupational and Personal Pension Schemes \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/814\)](#), regs. 1, **13(2)(a)(ii)**, 13(2)(cc)
- F6** Word in reg. 2(1)(j) omitted (5.7.2010) by virtue of [National Employment Savings Trust \(Consequential Provisions\) Order 2010 \(S.I. 2010/9\)](#), art. 1, **2(1)(a)**
- F7** Word in reg. 2(1)(k) omitted (6.4.2007) by virtue of [Occupational and Personal Pension Schemes \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/814\)](#), regs. 1, **13(2)(a)(iv)**
- F8** Reg. 2(1)(ka) added (5.7.2010) by [National Employment Savings Trust \(Consequential Provisions\) Order 2010 \(S.I. 2010/9\)](#), art. 1, **2(1)(b)**
- F9** Reg. 2(1)(l) omitted (6.4.2007) by virtue of [Occupational and Personal Pension Schemes \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/814\)](#), regs. 1, **13(2)(a)(v)**
- F10** Words in reg. 2(2) substituted (6.4.2007) by [Occupational and Personal Pension Schemes \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/814\)](#), regs. 1, **13(2)(b)**
- F11** Word in reg. 2(2) substituted (5.7.2010) by [National Employment Savings Trust \(Consequential Provisions\) Order 2010 \(S.I. 2010/9\)](#), art. 1, **2(2)**

#### Modifications etc. (not altering text)

- C1** Reg. 2 modified (1.4.2019) by [The Occupational Pension Schemes \(Master Trusts\) Regulations 2018 \(S.I. 2018/1030\)](#), regs. 1(3), **23(1)(2)(b)(i)(ii)**

#### Marginal Citations

- M1** 1972 c. 11.

---

**Changes to legislation:** There are currently no known outstanding effects for the *The Occupational Pension Schemes (Fraud Compensation Payments and Miscellaneous Amendments) Regulations 2005, Section 2.* (See end of Document for details)

---

- M2** 1987 c. 45. Section 2 was amended by section 2(1) of the [Ministerial and Other Pensions and Salaries Act 1991 \(c. 5\)](#).
- M3** Section 23 was substituted by section 36(3) of the Pensions Act 2004.
- M4** Section 615(6) has effect in relation to trust based occupational pension schemes established in respect of persons wholly employed in a trade or undertaking outside of the United Kingdom. Section 615(6) was amended by paragraph 11 of Schedule 10 to the Finance Act 1999.

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Fraud Compensation Payments and Miscellaneous Amendments) Regulations 2005, Section 2.