

SCHEDULE 2

MODIFICATIONS OF THE ACT AND REGULATIONS

Schemes covering United Kingdom and foreign employment

- 4.—(1) This paragraph applies in the cases described in sub-paragraphs (2) and (3).
- (2) The first case referred to in sub-paragraph (1) is where a scheme—
- (a) has its main administration in the United Kingdom;
 - (b) applies to members in employment in the member States and members in employment outside the member States;
 - (c) is divided into two or more sections, and
 - (d) makes provision whereby—
 - (i) different sections of the scheme apply to members in employment in the member States and to members in employment outside the member States;
 - (ii) contributions payable to the scheme in respect of a member are allocated to the section applying to that member's employment, and
 - (iii) a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section.
- (3) The second case referred to in sub-paragraph (1) is where a scheme—
- (a) has its main administration outside the member States;
 - (b) applies to members in employment in the United Kingdom and members in employment outside the United Kingdom;
 - (c) is divided into two or more sections, and
 - (d) makes provision whereby—
 - (i) different sections of the scheme apply to members in employment in the United Kingdom and to members in employment outside the United Kingdom;
 - (ii) contributions payable to the scheme in respect of a member are allocated to the section applying to that member's employment, and
 - (iii) a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section.
- (4) Where this paragraph applies, Part 3 of the 2004 Act and these Regulations shall apply as if each section of the scheme were a separate scheme.
- 5.—(1) This paragraph applies in the case described in sub-paragraph (2).
- (2) The case referred to in sub-paragraph (1) is where a scheme either—
- (a) satisfies the criteria in sub-paragraphs (a) and (b) of paragraph 4(2), but is not divided into sections in the manner described in sub-paragraphs (c) and (d) of that paragraph, or
 - (b) satisfies the criteria in sub-paragraphs (a) and (b) of paragraph 4(3), but is not divided into sections in the manner described in sub-paragraphs (c) and (d) of that paragraph,
- and part of the scheme is or was treated as a separate scheme under section 611(3) of the Income and Corporation Taxes Act 1988⁽¹⁾.

(1) 1988 c. 1; section 611 is repealed by Part 3 of Schedule 42 to the Finance Act 2004 with effect from 6th April 2006.

Status: *This is the original version (as it was originally made).*

(3) Where this paragraph applies, Part 3 of the 2004 Act and these Regulations shall apply as if the separated parts of the scheme were separate schemes.