

## 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.