
STATUTORY INSTRUMENTS

2016 No. 200

**The Pensions Act 2014 (Abolition of Contracting-out for Salary Related Pension Schemes)
(Consequential Amendments and Savings) Order 2016**

PART 2

Amendments coming into force on 6th April 2016

Amendment of the Occupational Pension Schemes (Preservation of Benefit) Regulations 1991

2.—(1) The Occupational Pension Schemes (Preservation of Benefit) Regulations 1991(1) are amended as follows.

(2) In regulation 12 (transfer of member’s accrued rights without consent)—

(a) for paragraph (2)(b)(ii)(2) substitute—

“(ii) the employers are companies or partnerships bearing a relationship to each other in one of the ways described in paragraph (2A).”; and

(b) after paragraph (2) insert—

“(2A) The relationships between the employers referred to in paragraph (2)(b)(ii) are—

(a) the employers are members of a group of companies consisting of a holding company and one or more subsidiaries within the meaning of section 1159(1) of the Companies Act 2006(3) (meaning of “subsidiary” etc.);

(b) the employers are—

(i) an employer who is the principal employer for the purposes of the scheme in accordance with the scheme rules, or who is the employer who has power to act on behalf of all employers in the scheme in relation to the scheme rules; and

(ii) an employer subject to the rules of the scheme; or

(c) the employers are partnerships having at least half of their partners in common.”.

(3) In regulation 24 (schemes funded by level annual premiums), after paragraph (3)(4) insert—

“(3A) For the purposes of paragraph (3)(a), any alteration of the scheme which arises solely from the abolition of contracting-out for salary related schemes under the Pensions Act 2014(5) does not constitute a material alteration.”.

(1) [S.I. 1991/167](#).

(2) Paragraph (2) was substituted by [S.I. 1992/1531](#), and sub-paragraph (2)(b) was amended by [S.I. 1996/2131](#) and [S.I. 2013/459](#).

(3) [2006 c.46](#).

(4) Paragraph (3) was amended by [S.I. 1996/2131](#).

(5) See section 24(1) of, and Schedule 13 to, the Pensions Act 2014 (“the 2014 Act”).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
