
STATUTORY INSTRUMENTS

1992 No. 1531

**The Occupational and Personal Pension Schemes
(Miscellaneous Amendments) Regulations 1992**

Amendment of regulation 7 of the Occupational Pension Schemes Disclosure Regulations

10. In regulation 7 of the Occupational Pension Schemes Disclosure Regulations (audited accounts)—

- (a) in paragraph (1)—
 - (i) for the reference “paragraph (2)” there shall be substituted the reference “paragraphs (2) and (6)”;
 - (ii) for the words “the trustees of any scheme shall obtain as soon as reasonably practicable” there shall be substituted the words “the trustees of any scheme, including any scheme which is being wound up, or has been wound up in the relevant scheme year, shall obtain as soon as reasonably practicable and, in any event, not more than one year”;
- (b) in paragraph (3)—
 - (i) for the words “qualified to act as an auditor of a company under section 389 of the Companies Act 1985” there shall be substituted the words “eligible for appointment as a company auditor under section 25 of the Companies Act 1989⁽¹⁾”;
 - (ii) in sub-paragraph (e) for the words from “a director” to the end there shall be substituted the words “a person who is ineligible to audit the accounts of that company by virtue of section 27 of the Companies Act 1989.”;
- (c) for paragraph (6)⁽²⁾ there shall be substituted the following paragraph—

“(6) This regulation shall not apply where a scheme is established outside the United Kingdom and no audited accounts in respect of it fall to be prepared in the United Kingdom.”.

(1) 1989 c. 40.

(2) Regulation 7(6) was inserted by regulation 8(5) of S.I.1988/476.