#### STATUTORY INSTRUMENTS

### 1996 No. 1537

#### **PENSIONS**

## The Personal and Occupational Pension Schemes (Protected Rights) Regulations 1996

Made - - - - 12th June 1996
Laid before Parliament 19th June 1996
Coming into force 6th April 1997

# THE PERSONAL AND OCCUPATIONAL PENSION SCHEMES (PROTECTED RIGHTS) REGULATIONS 1996

- 1. Citation, commencement and interpretation
- 2. Manner of calculation and verification of protected rights
- 3. Options under section 10(2) and (3) of the 1993 Act for schemes to designate which rights are protected rights
- 4. Conditions applying to pensions and annuities which give effect to protected rights
- 5. Circumstances in which and periods for which pension or annuity is to be paid to widow or widower after being paid to member
- 6. Interim arrangements
- 7. Payments made under interim arrangements
- 8. Giving effect to protected rights by the provision of a lump sum
- 9. Suspension and forfeiture of payments giving effect to protected rights
- 10. Choice of insurance company by annuitant
- 11. Insurance companies that may provide protected rights by way of annuities
- 12. Death of member before effect given to his protected rights
- 13. Death before effect given to protected rights: interim arrangements for widow or widower
- 14. Enforceable entitlement after death of member
- 15. Further requirements in respect of giving effect to protected rights
- 16. Personal pension schemes—notifications to the Secretary of State
- 17. Tax-exemption and tax-approval
- 18. Revocations Signature

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SCHEDULE — REVOCATIONS

Explanatory Note