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## STATUTORY INSTRUMENTS

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# 1996 No. 1975

## PENSIONS

### The Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996

*Made* - - - - 25th July 1996  
*Coming into force* - - 6th April 1997

<sup>M1</sup> Whereas a draft of these Regulations was laid before Parliament in accordance with the provisions of section 175(2) of the Pensions Act 1995 and approved by resolution of each House of Parliament:

Now, therefore, the Secretary of State for Social Security in exercise of powers conferred on him by sections 41(1) and (6), 116(1), 124(1) and 174(2) and (3) of the Pensions Act 1995<sup>M2</sup>, and of all other powers enabling him in that behalf, by this instrument, which is made before the end of the period of six months beginning with the coming into force of the provisions of Part I of that Act by virtue of which they are made<sup>M3</sup>, hereby makes the following regulations:

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#### **Modifications etc. (not altering text)**

**C1** Instrument applied in part (1.10.2000) by [The Stakeholder Pension Schemes Regulations 2000 \(S.I. 2000/1403\)](#), reg. 1(2), **Sch. 2**

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#### **Marginal Citations**

**M1** 1995 c. 26.

**M2** Section 124(1) is cited because of the meaning ascribed to "prescribed" and "regulations".

**M3** See section 120(2)(c) of the Pensions Act 1995. This provides that the requirement to consult does not apply where regulations are made before the end of six months beginning with the coming into force of the provisions of Part I of the Pensions Act 1995 by virtue of which they are made.

**Changes to legislation:**

The Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996, Introductory Text is up to date with all changes known to be in force on or before 16 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

- Act by [S.I. 2000/1403 reg.32Sch.2](#)