

STATUTORY INSTRUMENTS

1996 No. 3128

The Occupational Pension Schemes (Deficiency on Winding Up etc.) Regulations 1996

Schemes which are not money purchase schemes

Former employers

5.—(1) In the application of section 75 and these Regulations to a scheme which has no active members, “the employer” includes every person who employed persons in the description or category of employment to which the scheme relates immediately before the occurrence of the event after which the scheme ceased to have any active members.

(2) In the application of section 75 and these Regulations to a scheme, “the employer” includes any person who has ceased on or after 6th April 1997 and before the applicable time to be a person employing persons in the description or category of employment to which the scheme relates, unless —

- (a) when he so ceased the scheme was not being wound up and continued to have active members, and
- (b) one of the conditions in paragraph (3) is met.

(3) Those conditions are —

- (a) that no debt was treated as becoming due from him under section 75(1) by virtue of his so ceasing;
- (b) that such a debt was treated as becoming due from him [^{F1}and—
 - (i) has been paid before the applicable time, or
 - (ii) if not so paid, was not so paid solely because he was not notified of the debt, and of the amount of it, sufficiently in advance of the applicable time for it to be paid before the applicable time;]
- (c) that such a debt was treated as becoming due from him but at the applicable time it is excluded from the value of the assets of the scheme by virtue of regulation 6(1)(b) of the MFR Regulations (exclusion of debts unlikely to be recovered).

Textual Amendments

- F1** Reg. 5(3)(b)(i)(ii) substituted (30.12.1999) by [The Personal and Occupational Pension Schemes \(Miscellaneous Amendments\) Regulations 1999 \(S.I. 1999/3198\)](#), regs. 1(1), **4(2)**

Commencement Information

- II** Reg. 3-6 partly in force; reg. 3-6 not in force at Royal Assent see reg. 1; reg. 3-6 in force at (19.12.1996) by [S.I. 1996/3128](#) {reg. 1}; reg. 3-6 in force for certain purposes (19.12.1996) by [S.I. 1996/3128](#), **art. 1**

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Deficiency on Winding Up etc.) Regulations 1996, Section 5.