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STATUTORY INSTRUMENTS

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**2000 No. 1048**

**The Pensions on Divorce etc. (Provision  
of Information) Regulations 2000**

**Provision of information after the implementation of a pension sharing order or provision**

**8.—(1)** The person responsible for the pension arrangement shall issue a notice of discharge of liability to the transferor and the transferee, or, as the case may be, the person entitled to the pension credit by virtue of regulation 6 of the Implementation and Discharge of Liability Regulations no later than the end of the period of 21 days beginning with the day on which the discharge of liability in respect of the pension credit is completed.

(2) In the case of a transferor whose pension is not in payment, the notice of discharge of liability shall include the following details—

- (a) the value of the transferor's accrued rights as determined by reference to the cash equivalent value of those rights calculated and verified in accordance with regulation 3 of the Valuation Regulations (calculation and verification of cash equivalents for the purposes of the creation of pension debits and credits);
- (b) the value of the pension debit;
- (c) any amount deducted from the value of the pension rights in accordance with regulation 9(2)(c) of the Charging Regulations (charges in respect of pension sharing activity—method of recovery);
- (d) the value of the transferor's rights after the amounts referred to in sub-paragraphs (b) and (c) have been deducted; and
- (e) the transfer day.

(3) In the case of a transferor whose pension is in payment, the notice of discharge of liability shall include the following details—

- (a) the value of the transferor's benefits under the pension arrangement as determined by reference to the cash equivalent value of those rights calculated and verified in accordance with regulation 3 of the Valuation Regulations;
- (b) the value of the pension debit;
- (c) the amount of the pension which was in payment before liability in respect of the pension credit was discharged;
- (d) the amount of pension which is payable following the deduction of the pension debit from the transferor's pension benefits;
- (e) the transfer day;
- (f) if the person responsible for the pension arrangement intends to recover charges, the amount of any unpaid charges—
  - (i) not prohibited by regulation 2 of the Charging Regulations (general requirements as to charges); and
  - (ii) specified in regulations 3 and 6 of those Regulations;

- (g) how the person responsible for the pension arrangement will recover the charges referred to in sub-paragraph (f), including—
  - (i) whether the method of recovery specified in regulation 9(2)(d) of the Charging Regulations will be used;
  - (ii) the date when payment of those charges in whole or in part is required; and
  - (iii) the sum which will be payable by the transferor, or which will be deducted from his pension benefits, on that date.

- (4) In the case of a transferee—
  - (a) whose pension is not in payment; and
  - (b) who will become a member of the pension arrangement from which the pension credit rights were derived,

the notice of discharge of liability to the transferee shall include the following details—

- (i) the value of the pension credit;
- (ii) any amount deducted from the value of the pension credit in accordance with regulation 9(2)(b) of the Charging Regulations;
- (iii) the value of the pension credit after the amount referred to in sub-paragraph (b)(ii) has been deducted;
- (iv) the transfer day;
- (v) any periodical charges the person responsible for the pension arrangement intends to make, including how and when those charges will be recovered from the transferee; and
- (vi) information concerning membership of the pension arrangement which is relevant to the transferee as a pension credit member.

(5) In the case of a transferee who is transferring his pension credit rights out of the pension arrangement from which those rights were derived, the notice of discharge of liability to the transferee shall include the following details—

- (a) the value of the pension credit;
- (b) any amount deducted from the value of the pension credit in accordance with regulation 9(2)(b) of the Charging Regulations;
- (c) the value of the pension credit after the amount referred to in sub-paragraph (b) has been deducted;
- (d) the transfer day; and
- (e) details of the pension arrangement, including its name, address, reference number, telephone number, and, where available, the business facsimile number and electronic mail address, to which the pension credit has been transferred.

(6) In the case of a transferee, who has reached normal benefit age on the transfer day, and in respect of whose pension credit liability has been discharged in accordance with paragraph 1(2), 2(2), 3(2) or 4(4) of Schedule 5 to the 1999 Act (pension credits: mode of discharge—funded pension schemes, unfunded public service pension schemes, other unfunded pension schemes, or other pension arrangements), the notice of discharge of liability to the transferee shall include the following details—

- (a) the amount of pension credit benefit which is to be paid to the transferee;
- (b) the date when the pension credit benefit is to be paid to the transferee;
- (c) the transfer day;
- (d) if the person responsible for the pension arrangement intends to recover charges, the amount of any unpaid charges—

- (i) not prohibited by regulation 2 of the Charging Regulations; and
    - (ii) specified in regulations 3 and 6 of those Regulations; and
  - (e) how the person responsible for the pension arrangement will recover the charges referred to in sub-paragraph (d), including—
    - (i) whether the method of recovery specified in regulation 9(2)(e) of the Charging Regulations will be used;
    - (ii) the date when payment of those charges in whole or in part is required; and
    - (iii) the sum which will be payable by the transferee, or which will be deducted from his pension credit benefits, on that date.
- (7) In the case of a person entitled to the pension credit by virtue of regulation 6 of the Implementation and Discharge of Liability Regulations, the notice of discharge of liability shall include the following details—
- (a) the value of the pension credit rights as determined in accordance with regulation 10 of the Implementation and Discharge of Liability Regulations (calculation of the value of appropriate rights);
  - (b) any amount deducted from the value of the pension credit in accordance with regulation 9(2)(b) of the Charging Regulations;
  - (c) the value of the pension credit;
  - (d) the transfer day; and
  - (e) any periodical charges the person responsible for the pension arrangement intends to make, including how and when those charges will be recovered from the payments made to the person entitled to the pension credit by virtue of regulation 6 of the Implementation and Discharge of Liability Regulations.

**Changes to legislation:**

There are currently no known outstanding effects for the The Pensions on Divorce etc. (Provision of Information) Regulations 2000, Section 8.