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STATUTORY INSTRUMENTS

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**2000 No. 1053**

**PENSIONS**

**The Pension Sharing (Implementation and  
Discharge of Liability) Regulations 2000**

<i>Made</i>	- - - -	<i>13th April 2000</i>
<i>Laid before Parliament</i>		<i>19th April 2000</i>
<i>Coming into force</i>		<i>1 December 2000</i>

**THE PENSION SHARING (IMPLEMENTATION AND  
DISCHARGE OF LIABILITY) REGULATIONS 2000**

PART I

GENERAL

1. Citation, commencement and interpretation

PART II

EXTENSION, POSTPONEMENT OR CESSATION OF IMPLEMENTATION PERIOD

2. Time period for notification to the Regulatory Authority of failure by the trustees or managers of an occupational pension scheme to discharge their liability in respect of a pension credit
3. Circumstances in which an application for an extension of the implementation period may be made
4. Postponement or cessation of implementation period when an application is made for leave to appeal out of time
5. Civil penalties

PART III

DEATH OF PERSON ENTITLED TO A PENSION CREDIT BEFORE  
LIABILITY IN RESPECT OF THE PENSION CREDIT IS DISCHARGED

6. Discharge of liability in respect of a pension credit following the death of the person entitled to the pension credit

*Status: This is the original version (as it was originally made).*

## PART IV

### DISCHARGE OF LIABILITY IN RESPECT OF A PENSION CREDIT

7. Funded pension schemes
  8. Unfunded occupational pension schemes other than public service pension schemes
  9. Other pension arrangements
  10. Calculation of the value of appropriate rights
  11. Qualifying arrangements
  12. Disqualification as a destination for pension credit—general
  13. Disqualification as a destination for pension credit—contracted-out or safeguarded rights
  14. Disqualification as a destination for pension credit—occupational pension schemes
  15. Disqualification as a destination for pension credit—annuity contracts and insurance policies
  16. Adjustments to the amount of the pension credit—occupational pension schemes which are underfunded on the valuation day
  17. Adjustments to the amount of the pension credit—payments made without knowledge of the pension debit
  18. Adjustments to the amount of the pension credit—increasing the amount of the pension credit
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Explanatory Note