
STATUTORY INSTRUMENTS

2002 No. 459

The Occupational Pension Schemes (Winding Up Notices and Reports etc.) Regulations 2002

Exemption from requirement to make reports to the Authority about winding up

11.—(1) There is no obligation to make a report to the Authority under section 72A(1) of the 1995 Act if on the latest date for the making of the report the scheme is within paragraph (2).

(2) A scheme is within this paragraph if it is—

- (a) a scheme of which there is only one member,
- (b) a small self-administered scheme,
- (c) a scheme of which each member is a trustee, or
- (d) a scheme—

- (i) the only benefits provided by which are death benefits, and
- (ii) under the provisions of which no member has accrued rights.

(3) In this regulation “member” means a deferred member or a pensioner member.

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Winding Up Notices and Reports etc.) Regulations 2002, Section 11.