
STATUTORY INSTRUMENTS

2005 No. 678

**The Occupational Pension Schemes
(Employer Debt) Regulations 2005**

Multi-employer schemes

[^{F1}Scheme apportionment arrangements

6B.—(1) Before the trustees or managers of the scheme enter into a scheme apportionment arrangement, the funding test must be met in relation to it.

[^{F2}(2) Paragraph (1) does not apply where paragraph (3) or (4) applies.]

[
^{F3}(3) This paragraph applies where—

- (a) the employer's scheme apportionment arrangement share will be higher than the liability share, and
- (b) the trustees or managers are satisfied that the employer is able to pay the scheme apportionment arrangement share.

(4) This paragraph applies where—

- (a) the scheme has commenced winding-up by the date the scheme apportionment arrangement is entered into,
- (b) the employer's scheme apportionment arrangement share will be lower than that employer's liability share,
- (c) the trustees or managers are satisfied that it is likely that the employer—
 - (i) will be able to pay the scheme apportionment arrangement share, and
 - (ii) would have been unable to pay the liability share if it applied,
- (d) the trustees or managers are satisfied that it is likely that any of the employers who—
 - (i) are remaining in the scheme, and
 - (ii) are not defined contribution employers,

will be able to pay any amount by which the employer's scheme apportionment arrangement share will be less than the employer's liability share,

- (e) the scheme is not in an assessment period, and
- (f) the trustees or managers are satisfied that an assessment period is unlikely to begin in relation to the scheme within the following 12 months.]]

Textual Amendments

- F1** Regs. 6A-6D inserted (6.4.2008) by [The Occupational Pension Schemes \(Employer Debt and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/731\)](#), regs. 2(1), 7 (with reg. 2(3)-(8))
- F2** Reg. 6B(2) substituted (6.4.2010) by [The Occupational Pension Schemes \(Employer Debt and Miscellaneous Amendments\) Regulations 2010 \(S.I. 2010/725\)](#), regs. 1(2), **8(2)**

Changes to legislation: There are currently no known outstanding effects for the The Occupational Pension Schemes (Employer Debt) Regulations 2005, Section 6B. (See end of Document for details)

F3 Regs. 6B(3)-(4) inserted (6.4.2010) by The Occupational Pension Schemes (Employer Debt and Miscellaneous Amendments) Regulations 2010 (S.I. 2010/725), regs. 1(2), **8(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Employer Debt) Regulations 2005, Section 6B.