
STATUTORY INSTRUMENTS

2006 No. 778

**The Occupational and Personal Pension Schemes
(Miscellaneous Amendments) Regulations 2006**

Amendment of the Payments by Employers Regulations

- 8.—(1) The Payments by Employers Regulations are amended in accordance with this regulation.
- (2) After regulation 5 (prescribed period for the purpose of calculating the due date for the payment of any contribution on behalf of an employee), add—

“The issue of payment statements to an employee

5A.—(1) Where section 111A of the Pension Schemes Act 1993⁽¹⁾ (monitoring of employers' payments to personal pension schemes) applies the trustees or managers of the scheme must before the end of the interval specified in paragraph (4) or (5), as the case may be, send the employee a statement setting out the amounts and dates of the payments made under the direct payment arrangements during the period specified in paragraph (2) or (3), as the case may be.

- (2) Where the scheme is not a stakeholder pension scheme the period is—
- (a) in the case of the first statement referred to in paragraph (1), the period of not more than 12 months beginning with the date the employee joined the scheme and ending with the date of the last payment which appears on that statement; and
 - (b) in the case of the second or any subsequent statement (“the relevant statement”), a period of not more than 12 months beginning with the day following the date of the last payment which appeared on the statement immediately preceding the relevant statement.
- (3) Where the scheme is a stakeholder pension scheme the period is the period which is the statement year in relation to that scheme.
- (4) Where the scheme is not a stakeholder pension scheme the interval is—
- (a) in the case of the first statement referred to in paragraph (1) the period of 12 months beginning with the date the employee joined the scheme; and
 - (b) in the case of—
 - (i) the second statement, the period of 12 months beginning with the next anniversary of the date the employee joined the scheme following the date the trustees or managers sent the employee the first statement; and
 - (ii) the third or any subsequent statement, the period of 12 months beginning with the anniversary of the date the employee joined the scheme.
- (5) Where the scheme is a stakeholder pension scheme the interval is three months after the end of the statement year to which that statement relates.”.

(1) Section 111A was inserted by section 9 of the Welfare Reform and Pensions Act 1999 and is amended by section 268 of, and paragraph 16 of Schedule 12 and Schedule 13 to, the Pensions Act 2004.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
