
STATUTORY INSTRUMENTS

2008 No. 1068

The Occupational Pension Schemes (Employer Debt – Apportionment Arrangements) (Amendment) Regulations 2008

Amendment of the Occupational Pension Schemes (Employer Debt) Regulations 2005

2.—(1) The Occupational Pension Schemes (Employer Debt) Regulations 2005⁽¹⁾ are amended as follows.

(2) In regulation 2(1) (interpretation), for paragraph (f) of the definition of “scheme apportionment arrangement”⁽²⁾, substitute—

- “(f) each of the following persons consents to—
- (i) the trustees or managers, and either
 - (ii) (where the circumstances referred to in paragraph (b) apply) any remaining employer to whom all or part of the amount that would have been the employer’s liability share is being apportioned, or
 - (iii) (where the circumstances referred to in paragraph (b) do not apply) the employer; and”.

(3) For regulation 7A(1)(b) (regulated apportionment arrangements)⁽³⁾, substitute—

- “(b) where an assessment period has not already commenced, each of the following persons agrees to the arrangement—
- (i) the trustees of the scheme, and either
 - (ii) where the employer’s liability share is increased, the employer, or
 - (iii) where the employer’s liability share is reduced, any remaining employer to whom all or part of the amount that would have been the employer’s liability share is being apportioned;”.

(4) In regulation 16(2) (modification of schemes: apportionment of section 75 debt)⁽⁴⁾, for “regulation 6(2)”, substitute “regulation 6(2)(a) or (b)”.

(1) [S.I. 2005/678](#), relevant amending instrument is [S.I. 2008/731](#).
(2) This definition was inserted by regulation 4(2)(e) of [S.I. 2008/731](#).
(3) Regulation 7A was substituted by regulation 8 of [S.I. 2008/731](#).
(4) Regulation 16(2) was substituted by regulation 12 of [S.I. 2008/731](#).