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STATUTORY INSTRUMENTS

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**2008 No. 731**

**The Occupational Pension Schemes (Employer Debt  
and Miscellaneous Amendments) Regulations 2008**

**Amendment of the FSD Regulations**

- 19.** In paragraph (2) of regulation 15 of the FSD Regulations (former employers)—
- (a) for “condition A, AA, B, C or D” substitute “ A, AA, AB, B, C or D ”;
  - (b) for sub-paragraph (aa) substitute—
    - “(aa) condition AA is that—
      - (i) such a debt became due;
      - (ii) under regulation 7 of the Occupational Pension Schemes (Employer Debt) Regulations 2005 an approved withdrawal arrangement came into force and the debt treated as due, as a result of that arrangement, is the approved withdrawal arrangement share and the cessation expenses attributable to the employer within the meaning of those Regulations; and
      - (iii) that debt has been paid;
    - (ab) condition AB is that—
      - (i) such a debt became due;
      - (ii) under regulation 6C of the Occupational Pension Schemes (Employer Debt) Regulations 2005 a withdrawal arrangement came into force and the debt treated as due, as a result of that arrangement, is the withdrawal arrangement share and the cessation expenses attributable to the employer within the meaning of those Regulations; and
      - (iii) that debt has been paid.”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Employer Debt and Miscellaneous Amendments) Regulations 2008, Section 19.