
STATUTORY INSTRUMENTS

2008 No. 731

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

Single employer sections, multi-employer sections, etc

9. For regulation 8 (multi-employer schemes; sectionalised schemes) substitute—

“Single employer sections, multi-employer sections, etc

8.—(1) Where section 75 of the 1995 Act and these Regulations (apart from this regulation) apply to a scheme in relation to which there is more than one employer they shall apply to each of the following sections or parts of that scheme as if the section or part were a separate scheme—

- (a) a section of a segregated scheme with one employer in relation to the section;
- (b) a section of a segregated scheme with more than one employer in relation to the section;
- (c) a death benefits section of a segregated scheme;
- (d) a frozen section of a segregated scheme.

(2) For the purposes of paragraph (1)—

- (a) subject to sub-paragraph (b), a “segregated scheme” means a scheme in relation to which there is more than one employer and which is divided into two or more sections where—
 - (i) any contributions payable to the scheme by an employer in relation to the scheme or by a member are allocated to that employer's section, if more than one section applies to an employer to the section to which the employment relates, and any contributions to that employer's or member's section; and
 - (ii) a specified proportion of the assets of the scheme is attributable to each section of the scheme and cannot be used for the purposes of any other section;
- (b) when determining whether a scheme is a segregated scheme there shall (for that purpose) be disregarded any provisions of the scheme which—
 - (i) permit contributions or transfers of assets to be used to provide death benefits;
 - (ii) permit any assets of a section of a scheme to be used for the purpose of another section in the event of the winding-up of the scheme or a section;
- (c) a “death benefits section of a segregated scheme” shall mean a section—
 - (i) which provides death benefits only; and
 - (ii) to which contributions or transfers of assets may only be made for the purpose of providing death benefits;
- (d) a “frozen section of a segregated scheme” shall mean a section—

Changes to legislation: *There are currently no known outstanding effects for the The Occupational Pension Schemes (Employer Debt and Miscellaneous Amendments) Regulations 2008, Section 9. (See end of Document for details)*

- (i) which applies only to members who are no longer in pensionable service in relation to the section (and a period of grace notice has not been given under regulation 6A and a period of grace under that regulation is not in progress); and
- (ii) where the scheme rules have not been amended to prevent the scheme from otherwise being a segregated scheme.”.

Changes to legislation:

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