## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations amend secondary legislation in consequence of the Scottish Parliamentary Pensions Act 2009 (asp 1) (the "2009 Act").

Paragraph 1 of the Schedule amends paragraph 18 of Schedule 1 to the Occupational Pension Schemes (Disclosure of Information) Regulations 1996 (S.I. 1996/1655). Paragraph 18 requires scheme trustees, in certain circumstances, to disclose information about the short title of an enactment setting up a scheme or determining the rate or amount of benefits under a scheme. The amendment at paragraph 1 extends the requirement in paragraph 18 to the 2009 Act and other Acts of the Scottish Parliament which contain provision made by virtue of section 81(3) of the Scotland Act 1998 (c.46). Such legislation would not otherwise be covered by paragraph 18 as the definition of "enactment" as used in that paragraph does not extend to Acts of the Scottish Parliament.

The amendments at paragraphs 2 to 10 of the Schedule add any pension scheme for which provision is made further to section 81(3) of the Scotland Act 1998 (including the Scottish Parliamentary Pension Scheme) into existing statutory exemptions from certain regulatory requirements applying to occupational pensions.

An impact assessment has not been published for this instrument as it has no impact on the private, public and voluntary sectors.