
STATUTORY INSTRUMENTS

2013 No. 2734

**The Occupational and Personal Pension Schemes
(Disclosure of Information) Regulations 2013**

PART 8

Information about winding up

Occupational pension schemes during winding up

24.—(1) The information mentioned in paragraph (2) must be given to members and beneficiaries of the scheme, except excluded persons, in accordance with this regulation where the trustees have begun to wind up the scheme.

(2) The information is the information listed in—

- (a) Part 1 of Schedule 8,
- (b) paragraphs 5, 6 and 7 of that Schedule, and
- (c) Part 4 of that Schedule.

(3) Where the trustees begin to wind up the scheme on a date on or after 6th April 2014—

- (a) the information mentioned in paragraph (2)(a) must be given as soon as practicable and in any event no more than one month of that date, and
- (b) the information mentioned in paragraph (2)(b) must be given within every 12 months of the date information was given under sub-paragraph (a) until the trustees complete winding up the scheme.

(4) Where the trustees began to wind up the scheme before 6th April 2014, the information mentioned in paragraph (2)(b) must be given within 12 months of 6th April 2014 and within every 12 months thereafter until the trustees complete winding up the scheme.

(5) Where a request is made for the information mentioned in paragraph (2)(c), it must be given within two months of the date the request is made.

(6) For the purposes of this regulation the date the trustees begin to wind up the scheme is to be determined—

[^{F1}(za) in relation to a collective money purchase scheme, in accordance with paragraph 4 of Schedule 6 to the Occupational Pension Schemes (Collective Money Purchase Schemes) Regulations 2022,]

- (a) in a case where regulation 2 of the Occupational Pension Schemes (Winding Up) Regulations 1996 ^{M1} (commencement of winding up) applies, in accordance with that regulation, and
- (b) in any other case, in accordance with section 124(3A) ^{M2} and (3B) of the 1995 Act.

(7) Where a scheme is a sectionalised scheme, this regulation applies as if—

- (a) each section of the scheme were a separate scheme, and

- (b) the members of each section were the members of a separate scheme.
- (8) For the purposes of paragraph (6), a sectionalised scheme is a scheme where—
- (a) Part 3 of the 2004 Act (scheme funding) applies to the scheme as if a section of a scheme were a separate scheme by virtue of paragraph 1 of Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations 2005^{M3} (sectionalised multi-employer schemes), or
- (b) Part 3 of the 2004 Act does not apply to the scheme, but would apply in that way if it did.

Textual Amendments

- F1** Reg. 24(6)(za) inserted (1.8.2022) by [The Occupational Pension Schemes \(Collective Money Purchase Schemes\) \(Modifications and Consequential and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/337\)](#), regs. 1(3), **13(10)**

Marginal Citations

- M1** [S.I. 1996/3126](#). Regulation 2 was amended by [S.I. 2005/706](#).
- M2** Subsections (3A) to (3E) were inserted by the Child Support, Pensions and Social Security Act 2000, section 49(2). Subsections (3A) and (3B) were amended by the 2004 Act, section 319(1) and Schedule 12, paragraphs 34 and 69(1), (3) and (4).
- M3** [S.I. 2005/3377](#).

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013, Section 24.