
STATUTORY INSTRUMENTS

2022 No. 733

The Occupational Pension Schemes (Climate Change Governance and Reporting) (Amendment, Modification and Transitional Provision) Regulations 2022

Modification of the Principal Regulations

3.—(1) The following modifications apply in respect of trustees of a trust scheme who are required to comply with the requirements in Part 1 of the Schedule to the Principal Regulations before 1st October 2022, and who have not ceased to be subject to the requirements before that date.

(2) For the purposes of the amendments made by regulation 2(2)(a) of these Regulations, paragraph 15 of the Schedule to the Principal Regulations is to be read as if for “the first scheme year in respect of which the requirements of this Part apply” were substituted “the scheme year which is underway on 1st October 2022”.

(3) For the purposes of the amendments made by regulation 2(2)(b) and (c) of these Regulations, paragraph 21 of the Schedule to the Principal Regulations is to be read as if—

- (a) for “the first scheme year in respect of which the requirements of this Part apply” were substituted “the scheme year which is underway on 1st October 2022”;
- (b) for “that first scheme year” were substituted “that scheme year”;
- (c) for “any day before the requirements apply” were substituted “any day before the requirements under paragraph 19A apply”.