## **WELFARE REFORM AND PENSIONS ACT 1999**

## **EXPLANATORY NOTES**

## **COMMENTARY**

## Pension debits

Section 35: Mode of discharge of liability

Subsection (1) gives effect to Schedule 5 which is concerned with the way in which liability in respect of a pension credit can be discharged.

Subsection (2) provides a regulation-making power where a former spouse dies after a pension sharing order has taken effect but before it is implemented. We intend to use this power to provide that where a former spouse dies before an order is implemented, the deceased former spouse should be treated as if they had become a member of the arrangement in question. For example, where the pension credit had been derived from the member's personal pension scheme, the personal pension provider would be required to pay the amount of the pension credit to the deceased former spouse's estate.