

## SCHEDULE 5

### MODIFICATIONS

#### Multi-employer schemes

1.—(1) Where a scheme in relation to which there is more than one employer is divided into two or more sections and the provisions of the scheme are such that—

- (a) different sections of the scheme apply to different employers or groups of employers (whether or not more than one section applies to any particular employer or groups including any particular employer);
- (b) contributions payable to the scheme by an employer, or by a member in employment under that employer, are allocated to that employer's section (or, if more than one section applies to the employer, to the section which is appropriate in respect of the employment in question); and
- (c) a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section,

sections 56 to 60 and these Regulations (except regulation 28(1)(e)) shall apply as if each section of the scheme were a separate scheme.

(2) Where—

- (a) a scheme which has been such a scheme as is mentioned in sub-paragraph (1) is divided into two or more sections some or all of which apply only to members who are not in pensionable employment under the scheme;
- (b) the provisions of the scheme have not been amended so as to prevent the conditions mentioned in sub-paragraph (1)(a) to (c) being satisfied in relation to two or more sections; but
- (c) those conditions have ceased to be satisfied in relation to one or more sections (whether before or after the commencement date) by reason only of there being no members in pensionable service under the section and no contributions which are to be allocated to it,

sections 56 to 60 and these Regulations (except regulation 28(1)(e)) shall apply as if the section in relation to which those conditions have ceased to be satisfied were a separate scheme.

(3) In their application in any such case as is mentioned in sub-paragraph (1) or (2), the forms set out in Part II of Schedules 1, 2 and 3 and in Schedule 6 have effect with the following modifications—

- (a) after “Name of scheme” insert “and name of section”; and
- (b) for “scheme” and “scheme’s”, wherever else they occur, substitute “section” and “section’s”.