STATUTORY INSTRUMENTS

1996 No. 1975

PENSIONS

The Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996

Made - - - - 25th July 1996 Coming into force 6th April 1997

THE OCCUPATIONAL PENSION SCHEMES (REQUIREMENT TO OBTAIN AUDITED ACCOUNTS AND A STATEMENT FROM THE AUDITOR) REGULATIONS 1996

- 1. Citation, commencement and interpretation
- 2. Requirement of trustees or managers to obtain documents
- 3. Form and content of the accounts audited by the auditor
- 3A Information to be included in the accounts audited by the auditor
- 4. Form and content of the auditor's statement Signature

SCHEDULE — CONTENTS OF ACCOUNTS AUDITED BY THE AUDITOR OF THE SCHEME

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Changes to legislation: The Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996 is up to date with all changes known to be in force on or before 17 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Explanatory Note

Changes to legislation:

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Changes and effects yet to be applied to:

- reg.2 amended by S.I. 2000/3198 reg.9
- reg.2 amended by S.I. 2000/833 reg.2

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Act by S.I. 2000/1403 reg.32Sch.2