



**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*

... CONTENTS OF ACCOUNTS AUDITED BY THE AUDITOR OF THE  
SCHEME

... CONTENTS OF ACCOUNTS AUDITED BY THE AUDITOR OF THE  
SCHEME

Explanatory Note

**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.

[View outstanding changes](#)

**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](#)