

SCHEDULE 2

Amendments of provisions of Regulations relating to contracted-out occupational and appropriate personal pension schemes, extending those provisions to surviving civil partners

PART 4

The Occupational Pension Schemes (Contracting-out) Regulations 1996 (S.I. 1996/1172)

11. For regulation 26 (reference scheme: circumstances in which widows' or widowers' pensions need not be payable) substitute the following regulation—

“Reference scheme: circumstances in which widows', widowers' or surviving civil partners' pensions need not be payable

26.—(1) For the purposes of section 12B(4)(a) of the 1993 Act (reference scheme to provide widows', widowers' and surviving civil partners' pensions except in prescribed circumstances), and subject to paragraph (2), the prescribed circumstances are where—

- (a) the scheme member marries or forms a civil partnership after having received benefits under the scheme;
- (b) the widow, widower or surviving civil partner of the scheme member—
 - (i) remarries or, as the case may be, marries;
 - (ii) forms a civil partnership or, as the case may be, forms a subsequent civil partnership;
 - (iii) lives together as husband and wife with another person to whom he or she is not married; or
 - (iv) lives together with a person of the same sex as if they were civil partners, after having received benefits under the scheme;
- (c) the widow, widower or surviving civil partner of the scheme member is at the time of the member's death—
 - (i) living together as husband and wife with another person to whom he or she is not married; or
 - (ii) living together with a person of the same sex as if they were civil partners.

(2) Sub-paragraphs (b)(ii) and (iv) and (c)(ii) of paragraph (1) do not apply where the scheme member dies before 5th December 2005.”