

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 10

The Occupational Pension Schemes (Discharge of Liability) Regulations 1997

(S.I. 1997/784)

43. Amend regulation 11 (conditions on which liability to provide pensions under a relevant scheme may be discharged) as follows—

(a) in paragraph (3)—

(i) in sub-paragraphs (a) and (b), for “widow or widower” substitute “widow, widower or surviving civil partner”;

(ii) in sub-paragraph (b), omit “and (c)”;

(b) for paragraph (4) substitute the following paragraph—

“(4) Subject to paragraph (7), the circumstances referred to in paragraph (3) are—

(a) the beneficiary marries or forms a civil partnership after having received benefits under the policy or contract;

(b) the widow, widower or surviving civil partner of the beneficiary—

(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;

(iv) lives together with a person of the same sex as if they were civil partners; or

(v) at the time of the beneficiary’s death—

(a) is living together as husband and wife with another person to whom he or she is not married; or

(b) is living together with a person of the same sex as if they were civil partners.”;

(c) after paragraph (6), add the following paragraph—

“(7) Sub-paragraphs (b)(ii), (iv) and (v)(b) of paragraph (4) do not apply where the beneficiary dies before 5th December 2005.”