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STATUTORY INSTRUMENTS

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**2005 No. 678**

**The Occupational Pension Schemes  
(Employer Debt) Regulations 2005**

*Preliminary*

**Citation, commencement, application and extent**

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Employer Debt) Regulations 2005.

(2) These Regulations come into force on 6th April 2005.

(3) These Regulations do not apply to—

[<sup>F1</sup>(a) any employer in relation to any debt which has arisen under section 75(1) of the 1995 Act to the trustees or managers of the scheme before that date.]

(b) any scheme which immediately before that date was regarded by virtue of regulation 2 of the Occupational Pension Schemes (Winding Up) Regulations 1996 <sup>M1</sup> as having begun to be wound up before that date for the purposes of those Regulations; or

(c) any scheme which according to the rules in section 124(3A) to (3E) of the 1995 Act <sup>M2</sup> began to wind up before that date.

(4) These Regulations extend to England and Wales and Scotland.

**F1** Reg. 1(3)(a) substituted (6.4.2008) by [The Occupational Pension Schemes \(Employer Debt and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/731\)](#), regs. 2(1), **4(1)** (with reg. 2(3)-(8))

**Marginal Citations**

**M1** [S.I. 1996/3126](#).

**M2** Subsections (3) to (3E) were inserted in section 124 by section 49(2) of the [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Employer Debt) Regulations 2005, Section 1.