
STATUTORY INSTRUMENTS

2005 No. 704

The Personal and Occupational Pension Schemes
(Indexation and Disclosure of Information)
(Miscellaneous Amendments) Regulations 2005

PART 2

AMENDMENTS RELATING TO INDEXATION

Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 1997

Indexation: treatment of salary-related death benefits in certain schemes

14.—(1) Regulation 2 of the Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 1997⁽¹⁾ (occupational pension schemes providing salary-related death benefits) is amended as follows.

(2) Renumber the existing text as paragraph (1).

(3) After that paragraph add—

“(2) But paragraph (1) does not apply in relation to the provision by an occupational pension scheme of a pension to which regulation 2 of the Personal and Occupational Pension Schemes (Indexation and Disclosure of Information) (Miscellaneous Amendments) Regulations 2005 applies (removal of indexation: money purchase benefits provided under a hybrid occupational pension scheme).”.