
STATUTORY INSTRUMENTS

2006 No. 558

**The Occupational Pension Schemes (Fraud
Compensation Levy) Regulations 2006**

The reference day

4.—(1) Subject to paragraph (2), the reference day for a scheme is the last day of the scheme year which ended before the beginning of the previous financial year.

(2) If the scheme—

(a) is established too late to have such a scheme year; or

(b) has only one member on the day that is a reference day under paragraph (1),

the reference day is the date on which the scheme becomes a registrable scheme.

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Fraud Compensation Levy) Regulations 2006, Section 4.