
STATUTORY INSTRUMENTS

2015 No. 118

The Occupational Pension Schemes (Power to Amend Schemes to Reflect Abolition of Contracting-out) Regulations 2015

Segregated schemes with single employer sections

13.—(1) This regulation applies to a section of a segregated scheme where there is one employer in relation to that section of the scheme.

(2) Section 24 of the Act (abolition of contracting-out for salary related schemes etc) and Schedule 14 to the Act (power to amend schemes to reflect abolition of contracting-out) apply with the following modifications.

(3) In section 24(2) the reference to—

- (a) “an employer” is to be read as a reference to “an employer in relation to a section of an occupational pension scheme”; and
- (b) “an occupational pension scheme” is to be read as a reference to “that section of an occupational pension scheme”.

(4) In Schedule 14 in paragraphs 2(2), 3(1), 9 and 15, references to a “scheme” are to be read as references to a “section of a scheme”.

(5) Where these Regulations (apart from this regulation) apply to a section of a segregated scheme where there is one employer in relation to that section of the scheme, they shall apply to that section as if the section were a separate scheme.