
STATUTORY INSTRUMENTS

2022 No. 827

**The Occupational Pension Schemes (Investment)
(Employer-related investments by Master
Trusts) (Amendment) Regulations 2022**

The Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996

3.—(1) The Occupational Pension Schemes (Requirement to obtain Audited Accounts and a Statement from the Auditor) Regulations 1996⁽¹⁾ are amended as follows.

(2) In regulation 3A (information to be included in the accounts audited by the auditor)⁽²⁾—

- (a) at the start of paragraph (7) insert “Subject to paragraph (8),”; and
- (b) after paragraph (7) insert—

“(8) Where regulation 16A of the Occupational Pension Schemes (Investment) Regulations 2005 (authorised master trust schemes) applies to a scheme that is a trust scheme, then for the purposes of the statement required by paragraph (4), any employer-related investments which do not meet the definition in paragraph (4) of regulation 16A of those Regulations may be disregarded.”.

(1) [S.I. 1996/1975](#).

(2) Regulation 3A was inserted by [S.I. 2016/229](#).