



2008 CHAPTER 13

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 1

EMPLOYERS' DUTIES

Qualifying schemes and automatic enrolment schemes

Qualifying schemes

16.—(1) A pension scheme is a qualifying scheme in relation to a jobholder (J) if—

- (a) it is an occupational pension scheme or a personal pension scheme,
- (b) it is registered under Chapter 2 of Part 4 of the Finance Act 2004 (c. 12),
and
- (c) while J is an active member, the scheme satisfies the quality requirement in relation to J.

(2) The Department may by regulations provide that subsection (1)(b) does not apply in relation to a scheme to which section 25 or 27 applies, if prescribed requirements are satisfied.

(3) The Department may by regulations provide that a scheme is not a qualifying scheme in relation to J if—

- (a) while J is an active member, the payments that must be made to the scheme by, or on behalf or in respect of, J for purposes other than the provision of benefits exceed a prescribed amount,

- (b) while J is an active member, the contributions that must be paid to the scheme by, or on behalf or in respect of, J exceed a prescribed amount, or
- (c) the scheme provides for average salary benefits to be provided to or in respect of J and contains prescribed features.