



2016 CHAPTER 1

PART 2

COLLECTIVE BENEFITS

*Identifying assets*

**Working out which assets are available for the provision of which benefits**

**29.** Regulations may make provision, in relation to a pension scheme under which any of the benefits that may be provided are collective benefits, about how to work out—

- (a) which assets held by the scheme are held for the purposes of providing collective benefits;
- (b) which assets held by the scheme are held for the purposes of providing which collective benefits;
- (c) which assets held by the scheme are held for the purposes of providing any benefits other than collective benefits.