



2016 CHAPTER 1

PART 1

CATEGORIES OF PENSION SCHEME

Treatment of a scheme as two or more separate schemes

6.—(1) Regulations must provide for a pension scheme that does not fit within any of the categories to be treated, for the purposes of this Part and any other specified legislation, as if it were two or more separate schemes each of which then fits within one of the categories.

(2) Regulations may provide for other circumstances in which a scheme is to be treated, for the purposes of this Part and any other specified legislation, as two or more separate schemes each of which fits within one of the categories.

(3) In this section “category” means a category of scheme defined by section 2, 3 or 4.