

## SCHEDULE 5

### Modifications

#### *Schemes covering United Kingdom and foreign employment*

4.—(1) This paragraph applies where a scheme which applies to members in employment in the United Kingdom and members in employment outside the United Kingdom is divided into 2 or more sections and the provisions of the scheme are such that—

- (a) different sections of the scheme apply to members in employment in the United Kingdom and the other members (“the United Kingdom section” and “the foreign section” respectively);
- (b) contributions payable to the scheme in respect of a member are allocated to the section applying to that member’s employment;
- (c) a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section;
- (d) the United Kingdom section is approved and the foreign section is not approved.

(2) In sub-paragraph (1)(d) “approved”, in relation to a section, means approved or formerly approved under section 590 or 591 of the Taxes Act 1988.

(3) Where this paragraph applies—

- (a) Articles 56 to 60 and these Regulations shall apply as if each section of the scheme were a separate scheme, and
- (b) the forms set out in Part II of Schedules 1, 2 and 3 and in Schedule 6 apply with the following modifications—
  - (i) after “Name of scheme” there shall be inserted “and name of section”,
  - (ii) for “scheme” and “scheme's”, wherever else they occur, there shall be substituted respectively “section” and “section's”.