
STATUTORY INSTRUMENTS

2000 No. 1048

**The Pensions on Divorce etc. (Provision
of Information) Regulations 2000**

**Information about pensions and divorce ^{F1}and dissolution of a civil partnership]: valuation
of pension benefits**

3.—(1) Where an application for financial relief under any of the provisions referred to in ^{F2}section 23(a)(i), (ia), (iii) or (iv)] of the 1999 Act (supply of pension information in connection with domestic and overseas divorce etc. in England and Wales and corresponding Northern Ireland powers) has been made or is in contemplation, the valuation of benefits under a pension arrangement shall be calculated and verified for the purposes of regulation 2 of these Regulations in accordance with—

^{F3}(a) paragraphs (3) and (4), if the person with pension rights is an active member, a deferred member or a pensioner member of an occupational pension scheme;]

^{F4}(b)

(c) paragraphs (5) and (6), if—

(i) the person with pension rights is a member of a personal pension scheme; or

(ii) those pension rights are contained in a retirement annuity contract; or

(d) ^{F5}paragraphs (7) and (8)], if—

(i) the pension of the person with pension rights is in payment;

^{F6}(ii) the rights of the person with pension rights are contained in an insurance policy or annuity contract other than a retirement annuity contract;]

(iii) the rights of the person with pension rights are contained in a deferred annuity contract other than a retirement annuity contract^{F7}; or

(iv) the pension of the person with pension rights is not in payment and the person has attained normal pension age.]

(2) Where an application for financial provision under any of the provisions referred to in section 23(1)(a)(ii) of the 1999 Act (corresponding Scottish powers) has been made, or is in contemplation, the valuation of benefits under a pension arrangement shall be calculated and verified for the purposes of regulation 2 of these Regulations in accordance with regulation 3 of the Divorce etc. (Pensions) (Scotland) Regulations 2000 ^{M1} (valuation).

^{F8}(3) Where a person with pension rights is an active member, a deferred member or a pensioner member of an occupational pension scheme, the value of those rights in relation to a category of benefits referred to in section 93(6) of the 1993 Act (category of benefits) must be calculated and verified in accordance with regulations 7 to 7C and 7E(1) to (3) of the Transfer Values Regulations (calculation and verification of cash equivalent), as if—

(a) in the case of benefits other than money purchase benefits, the member has made an application for a statement of entitlement under section 93A of the 1993 Act (right to statement of entitlement: benefits other than money purchase) on the date that the request for the valuation was received; or

(b) in the case of money purchase benefits, the member has made an application under section 95 of the 1993 Act (ways of taking right to cash equivalent) to take the cash equivalent of those benefits on the date that the request for the valuation was received.

(4) Where the person with pension rights is continuing to accrue rights to benefits in the category of benefits to be valued, paragraph (3) applies as if the person had ceased to accrue rights in that category of benefits on the date that the request for the valuation was received.]

(5) Where the person with pension rights is a member of a personal pension scheme, or those rights are contained in a retirement annuity contract, the value of the benefits which he has under that scheme or contract shall be taken to be the cash equivalent to which he would have acquired a right under [F9 section 94 of the 1993 Act (right to cash equivalent)], if he had made an application under section 95(1) of that Act on the date on which the request for the valuation was received.

(6) In relation to a personal pension scheme which is comprised in a retirement annuity contract made before 4th January 1988, paragraph (5) shall apply as if such a scheme were not excluded from the scope of [F10 Chapter 1 of Part 4ZA of the 1993 Act by section 93(5)(b) of that Act (scope of Chapter 1)].

[F11(7) Cash equivalents are to be calculated and verified in accordance with regulations 7 to 7C and 7E(1) to (3) of the Transfer Values Regulations as appropriate.]

[F12(8) When calculating and verifying a cash equivalent, regulations 7 to 7C and 7E(1) to (3) of the Transfer Values Regulations are to be read as if—

- (a) in regulation 7—
 - (i) in paragraph (1)(a), the words “and then making any reductions in accordance with regulation 7D” do not appear;
 - (ii) in paragraph (1)(b), the words “regulation 7E” are replaced with “regulation 7E(1) to (3)”;
 - (iii) in paragraphs (2) and (4), the word “trustees” is replaced with “person responsible for the pension arrangement”;
 - (iv) in paragraph (3), the words “trustees are” are replaced with “person responsible for the pension arrangement is”;
 - (v) in paragraph (5), the words “trustees of the scheme in question have” are replaced with “person responsible for the pension arrangement has”;
- (b) in regulations 7A and 7B, in each place where it appears, the word “trustees” is replaced with “person responsible for the pension arrangement”;
- (c) in regulation 7C—
 - (i) in paragraph (3), in both places where it appears, the word “trustees” is replaced with “person responsible for the pension arrangement”;
 - (ii) in paragraph (4)(b)(iv), the words “trustees determine” are replaced with “person responsible for the pension arrangement determines”;
- (d) in regulation 7E—
 - (i) in paragraph (1), the words “trustees have” are replaced with “person responsible for the pension arrangement has”;
 - (ii) in paragraph (2), the word “trustees” is replaced with “person responsible for the pension arrangement”.]

F1 Words in reg. 3 inserted (5.12.2005) by [The Civil Partnership \(Pensions, Social Security and Child Support\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2877\)](#), art. 1, **Sch. 1 para. 1(4)(a)** (with art. 3)

- F2** Words in reg. 3(1) substituted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 1 para. 1(4)(b)** (with art. 3)
- F3** Reg. 3(1)(a) substituted (6.4.2016) by The Pension Sharing (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/289), regs. 1(2), **2(4)(a)(i)**
- F4** Reg. 3(1)(b) omitted (6.4.2016) by virtue of The Pension Sharing (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/289), regs. 1(2), **2(4)(a)(ii)**
- F5** Words in reg. 3(1)(d) substituted (1.10.2008) by Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 (S.I. 2008/1050), reg. 1(1), **Sch. 2 para. 3(b)(aa)**
- F6** Reg. 3(1)(d)(ii) substituted (6.4.2016) by The Pension Sharing (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/289), regs. 1(2), **2(4)(a)(iii)**
- F7** Reg. 3(1)(d)(iv) inserted (1.10.2008) by Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 (S.I. 2008/1050), reg. 1(1), **Sch. 2 para. 3(b)(bb)**
- F8** Reg. 3(3)(4) substituted (6.4.2016) by The Pension Sharing (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/289), regs. 1(2), **2(4)(b)**
- F9** Words in reg. 3(5) substituted (6.4.2016) by The Pension Sharing (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/289), regs. 1(2), **2(4)(c)**
- F10** Words in reg. 3(6) substituted (6.4.2016) by The Pension Sharing (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/289), regs. 1(2), **2(4)(d)**
- F11** Reg. 3(7)(8) substituted for reg. 3(7)-(9) (1.10.2008) by Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 (S.I. 2008/1050), reg. 1(1), **Sch. 2 para. 3(b)(iii)**
- F12** Reg. 3(8)(10) substituted for reg. 3(8) (6.4.2016) by The Pension Sharing (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/289), regs. 1(2), **2(4)(e)**

Modifications etc. (not altering text)

- C1** Reg. 3 modified in part (1.1.2006) by The Proceeds of Crime Act 2002 (External Requests and Orders) Order 2005 (S.I. 2005/3181), art. 1, **Sch. 4 para. 2(3)(a)**
- C2** Reg. 3 applied in part (with modifications) (17.3.2003) by Proceeds of Crime Act 2002 (Recovery from Pension Schemes) Regulations 2003 (S.I. 2003/291), regs. 1(1), **2(3)(a)**
- C3** Reg. 3 applied (with modifications) (6.4.2002) by Occupational and Personal Pension Schemes (Bankruptcy) Regulations 2002 (S.I. 2002/427), regs. 1(1), **7(2)**
- C4** Reg. 3 applied (with modifications) (6.4.2002) by Occupational and Personal Pension Schemes (Bankruptcy) (No.2) Regulations 2002 (S.I. 2002/836), regs. 1(1), **7(2)**
- C5** Reg. 3 applied (1.12.2000) by The Divorce etc. (Pensions) Regulations 2000 (S.I. 2000/1123), **art. 3(1)reg. 1(1)**

Marginal Citations

- M1** S.S.I. 2000/112.

Changes to legislation:

There are currently no known outstanding effects for the The Pensions on Divorce etc. (Provision of Information) Regulations 2000, Section 3.