

STATUTORY INSTRUMENTS

2000 No. 1403

The Stakeholder Pension Schemes Regulations 2000

PART II

CONDITIONS APPLYING TO STAKEHOLDER PENSION SCHEMES

[^{F1}18B.—(1) The amount referred to in regulation 18A(2) must be determined by reference to—

- (a) the relevant guidance; and
- (b) the assumptions about contributions specified in paragraph (2) ^{F2}..., and such other assumptions as may be specified for the purpose in the relevant guidance,

having regard to the value of the member's accrued rights to money purchase benefits under the scheme on the illustration date.

(2) The assumptions about contributions referred to in paragraph (1)(b) are—

- (a) where the calculation relates to the rights of a non-contributing member, that no contributions will be made to the scheme by the member or on the member's behalf after the illustration date; and
- (b) in any other case, that, until the member's retirement date—
 - (i) contributions to the scheme will be made by the member or on the member's behalf; ^{F3}and]
 - (ii) the scheme maintains its tax registration under section 153 of the Finance Act 2004 (registration of pension schemes); ^{F4}...

^{F4}(iii)

^{F5}(3)

^{F5}(4)]

- | | |
|-----------|---|
| F1 | Regs. 18-18E substituted for reg. 18 (1.12.2010) by The Occupational, Personal and Stakeholder Pension Schemes (Disclosure of Information) (Amendment) Regulations 2010 (S.I. 2010/2659) , regs. 1(2), 4(6) |
| F2 | Words in reg. 18B(1)(b) omitted (6.4.2014) by virtue of The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 (S.I. 2013/2734) , reg. 1(1), Sch. 9 para. 9(5)(a) |
| F3 | Word in reg. 18B(2)(b)(i) inserted (6.4.2012) by The Pensions Act 2007 (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Amendments) Regulations 2011 (S.I. 2011/1245) , regs. 1(2), 14(3)(a) |
| F4 | Reg. 18B(2)(b)(iii) and word omitted (6.4.2012) by virtue of The Pensions Act 2007 (Abolition of Contracting-out for Defined Contribution Pension Schemes) (Consequential Amendments) Regulations 2011 (S.I. 2011/1245) , regs. 1(2), 14(3)(b) |

Changes to legislation: *There are currently no known outstanding effects for the The Stakeholder Pension Schemes Regulations 2000, Section 18B. (See end of Document for details)*

F5 Reg. 18B(3)(4) omitted (6.4.2014) by virtue of The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 (S.I. 2013/2734), reg. 1(1), **Sch. 9 para. 9(5)(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Stakeholder Pension Schemes Regulations 2000, Section 18B.