

SCHEDULE 2

MODIFICATIONS OF THE ACT AND REGULATIONS

Frozen or paid-up schemes

[^{F1}3.—(1) In the application of Part 3 of the 2004 Act and these Regulations to a scheme which has no active members, references to the employer have effect as if they were references to the person who was the employer immediately before the occurrence of the event after which the scheme ceased to have any active members (“the freezing event”).

(2) A person shall cease to be treated as an employer under [^{F2}sub-paragraph (1)] if after the freezing event he ceases to be treated as a former employer under regulation 9 of the Occupational Pension Schemes (Employer Debt) Regulations 2005.]

Textual Amendments

- F1** Sch. 2 para. 3 substituted (6.4.2008) by [Occupational Pension Schemes \(Employer Debt and Miscellaneous Amendments\) Regulations 2008 \(S.I. 2008/731\)](#), regs. 2(1), **20** (with reg. 2(3)-(8))
- F2** Words in Sch. 2 para. 3(2) substituted (6.4.2010) by [The Occupational Pension Schemes \(Employer Debt and Miscellaneous Amendments\) Regulations 2010 \(S.I. 2010/725\)](#), regs. 1(2), **21**

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Scheme Funding) Regulations 2005, Paragraph 3.