

SCHEDULE 2

MODIFICATIONS OF THE ACT AND REGULATIONS

^{F1}Schemes covering United Kingdom and foreign employment

F1 Sch. 2 paras. 3B-3D inserted (6.4.2018) by [The Occupational Pension Schemes \(Employer Debt and Miscellaneous Amendments\) Regulations 2018 \(S.I. 2018/237\)](#), regs. 1(2), **12(2)**

- 4.—(1) This paragraph applies in the cases described in sub-paragraphs (2) and (3).
- (2) The first case referred to in sub-paragraph (1) is where a scheme—
- (a) has its main administration in the United Kingdom;
 - (b) applies to members in employment in the [^{F2}United Kingdom] and members in employment outside the [^{F2}United Kingdom];
 - (c) is divided into two or more sections, and
 - (d) makes provision whereby—
 - (i) different sections of the scheme apply to members in employment in the [^{F3}United Kingdom] and to members in employment outside the [^{F3}United Kingdom];
 - (ii) contributions payable to the scheme in respect of a member are allocated to the section applying to that member's employment, and
 - (iii) 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.
- (3) The second case referred to in sub-paragraph (1) is where a scheme—
- (a) has its main administration outside the [^{F4}United Kingdom];
 - (b) applies to members in employment in the United Kingdom and members in employment outside the United Kingdom;
 - (c) is divided into two or more sections, and
 - (d) makes provision whereby—
 - (i) different sections of the scheme apply to members in employment in the United Kingdom and to members in employment outside the United Kingdom;
 - (ii) contributions payable to the scheme in respect of a member are allocated to the section applying to that member's employment, and
 - (iii) 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.
- (4) Where this paragraph applies, Part 3 of the 2004 Act and these Regulations shall apply as if each section of the scheme were a separate scheme.]

F2 Words in Sch. 2 para. 4(2)(b) substituted (31.12.2020) by [The Occupational and Personal Pension Schemes \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/192\)](#), regs. 1, **28(3)(a)**; 2020 c. 1, Sch. 5 para. 1(1)

F3 Words in Sch. 2 para. 4(2)(d)(i) substituted (31.12.2020) by [The Occupational and Personal Pension Schemes \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/192\)](#), regs. 1, **28(3)(a)**; 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Occupational Pension Schemes (Scheme Funding) Regulations 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

F4 Words in Sch. 2 para. 4(3)(a) substituted (31.12.2020) by The Occupational and Personal Pension Schemes (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/192), regs. 1, **28(3)(a)**; 2020 c. 1, Sch. 5 para. 1(1)

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Changes and effects yet to be applied to :

- Sch. 2 para. 4(2)(b) words substituted by [S.I. 2007/3014 reg. 2\(b\)](#)[Sch. Para. 7\(b\)](#)
- Sch. 2 para. 4(2)(d)(i) words substituted by [S.I. 2007/3014 reg. 2\(b\)](#)[Sch. Para. 7\(b\)](#)
- Sch. 2 para. 4(3)(a) words substituted by [S.I. 2008/3014 reg. 2\(b\)](#)[Sch. Para. 7\(b\)](#)