
STATUTORY INSTRUMENTS

2008 No. 731

**The Occupational Pension Schemes (Employer Debt
and Miscellaneous Amendments) Regulations 2008**

Amendment of the FSD Regulations

19. In paragraph (2) of regulation 15 of the FSD Regulations (former employers)—

(a) for “condition A, AA, B, C or D” substitute “A, AA, AB, B, C or D”;

(b) for sub-paragraph (aa) substitute—

“(aa) condition AA is that—

(i) such a debt became due;

(ii) under regulation 7 of the Occupational Pension Schemes (Employer Debt) Regulations 2005 an approved withdrawal arrangement came into force and the debt treated as due, as a result of that arrangement, is the approved withdrawal arrangement share and the cessation expenses attributable to the employer within the meaning of those Regulations; and

(iii) that debt has been paid;

(ab) condition AB is that—

(i) such a debt became due;

(ii) under regulation 6C of the Occupational Pension Schemes (Employer Debt) Regulations 2005 a withdrawal arrangement came into force and the debt treated as due, as a result of that arrangement, is the withdrawal arrangement share and the cessation expenses attributable to the employer within the meaning of those Regulations; and

(iii) that debt has been paid.”.