
STATUTORY INSTRUMENTS

2010 No. 725

The Occupational Pension Schemes (Employer Debt and Miscellaneous Amendments) Regulations 2010

Amendment of regulation 6 of the 2005 Regulations

6.—(1) Regulation 6 of the 2005 Regulations (multi-employer schemes: general) is amended as follows.

(2) In paragraph (1)(e)(i), after “an amount equal to” insert “the sum of any unpaid expenses which were incurred by the scheme in connection with a previous employment-cessation event occurring to the employer and”.

(3) After paragraph (4)(a)(1), insert—

“(aa) where there is a restructuring within regulation 6ZB or 6ZC and regulation 6ZA(3) or (4) does not apply in relation to that restructuring, all of the liabilities in relation to the scheme which were attributable to the exiting employer shall be attributed to the receiving employer;”.