
STATUTORY INSTRUMENTS

2013 No. 2734

**The Occupational and Personal Pension Schemes
(Disclosure of Information) Regulations 2013**

PART 8

Information about winding up

Personal pension schemes that have begun winding up

23.—(1) The information mentioned in paragraph (3) must be given to members, except excluded persons, in accordance with this regulation.

(2) The information must be given where a decision has been made to wind up the scheme or to cease accepting contributions or to cause it to cease to manage the contributions already paid to it (“the decision”).

(3) The information is—

- (a) notification of the decision,
- (b) the information listed in paragraphs 11 to 13 of Schedule 8,
- (c) the information listed in paragraph 14 of Schedule 8 where the scheme is unable to meet in full its liabilities to its members.

(4) The information must be given as soon as practicable after the decision and, in any event—

- (a) the notification referred to in paragraph (3)(a) must be given within one month, and
- (b) the information mentioned in paragraph (3)(b) and (c) must be given within four months, of the decision.

Occupational pension schemes during winding up

24.—(1) The information mentioned in paragraph (2) must be given to members and beneficiaries of the scheme, except excluded persons, in accordance with this regulation where the trustees have begun to wind up the scheme.

(2) The information is the information listed in—

- (a) Part 1 of Schedule 8,
- (b) paragraphs 5, 6 and 7 of that Schedule, and
- (c) Part 4 of that Schedule.

(3) Where the trustees begin to wind up the scheme on a date on or after 6th April 2014—

- (a) the information mentioned in paragraph (2)(a) must be given as soon as practicable and in any event no more than one month of that date, and
- (b) the information mentioned in paragraph (2)(b) must be given within every 12 months of the date information was given under sub-paragraph (a) until the trustees complete winding up the scheme.

(4) Where the trustees began to wind up the scheme before 6th April 2014, the information mentioned in paragraph (2)(b) must be given within 12 months of 6th April 2014 and within every 12 months thereafter until the trustees complete winding up the scheme.

(5) Where a request is made for the information mentioned in paragraph (2)(c), it must be given within two months of the date the request is made.

(6) For the purposes of this regulation the date the trustees begin to wind up the scheme is to be determined—

- (a) in a case where regulation 2 of the Occupational Pension Schemes (Winding Up) Regulations 1996(1) (commencement of winding up) applies, in accordance with that regulation, and
- (b) in any other case, in accordance with section 124(3A)(2) and (3B) of the 1995 Act.

(7) Where a scheme is a sectionalised scheme, this regulation applies as if—

- (a) each section of the scheme were a separate scheme, and
- (b) the members of each section were the members of a separate scheme.

(8) For the purposes of paragraph (6), a sectionalised scheme is a scheme where—

- (a) Part 3 of the 2004 Act (scheme funding) applies to the scheme as if a section of a scheme were a separate scheme by virtue of paragraph 1 of Schedule 2 to the Occupational Pension Schemes (Scheme Funding) Regulations 2005(3) (sectionalised multi-employer schemes), or
- (b) Part 3 of the 2004 Act does not apply to the scheme, but would apply in that way if it did.

Occupational pension schemes after winding up for individual members

25.—(1) The information mentioned in paragraph (2) must be given in accordance with this regulation where—

- (a) the scheme is being wound up, and
- (b) the trustees or managers of the scheme have done what they can to discharge the scheme's liabilities for a particular member or beneficiary of the scheme.

(2) The information is—

- (a) the information listed in Part 2 of Schedule 8, and
- (b) where the member or beneficiary of the scheme is, for the time being—
 - (i) entitled to payment of benefits, the information listed in paragraphs 6 and 7 of Schedule 7, or
 - (ii) except in relation to money purchase benefits, not entitled to payment of benefits, the information listed in paragraph 16 of Schedule 8.

(3) The information mentioned in paragraph (2) must be given to the member or beneficiary of the scheme except that an excluded person need not be given the information mentioned in paragraph (2)(b)(ii).

(4) The information must be given as soon as practicable after and in any event no more than three months of the date paragraph (1)(b) is satisfied.

(1) [S.I. 1996/3126](#). Regulation 2 was amended by [S.I. 2005/706](#).

(2) Subsections (3A) to (3E) were inserted by the Child Support, Pensions and Social Security Act 2000, section 49(2). Subsections (3A) and (3B) were amended by the 2004 Act, section 319(1) and Schedule 12, paragraphs 34 and 69(1), (3) and (4).

(3) [S.I. 2005/3377](#).

