
STATUTORY INSTRUMENTS

2018 No. 1030

**The Occupational Pension Schemes
(Master Trusts) Regulations 2018**

Amendment of the Overseas Companies Regulations 2009

32.—(1) The Overseas Companies Regulations 2009⁽¹⁾ are amended as follows.

(2) In regulation 38 (duty to prepare accounts), in the introductory text, after “read as follows” insert—

“(save that the modification of section 396 does not apply in relation to a company which is a scheme funder of a Master Trust scheme within the meanings given by section 39(1) of the Pension Schemes Act 2017 (interpretation of Part 1))”.

Commencement Information

II Reg. 32 in force at 1.10.2018, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Master Trusts) Regulations 2018, Section 32.