
STATUTORY INSTRUMENTS

2000 No. 1053

PENSIONS

**The Pension Sharing (Implementation and
Discharge of Liability) Regulations 2000**

<i>Made</i>	- - - -	<i>13th April 2000</i>
<i>Laid before Parliament</i>		<i>19th April 2000</i>
<i>Coming into force</i>		<i>1 December 2000</i>

**THE PENSION SHARING (IMPLEMENTATION AND
DISCHARGE OF LIABILITY) REGULATIONS 2000**

PART I

GENERAL

1. Citation, commencement and interpretation

PART II

EXTENSION, POSTPONEMENT OR CESSATION OF IMPLEMENTATION PERIOD

2. Time period for notification to the Regulatory Authority of failure by the trustees or managers of an occupational pension scheme to discharge their liability in respect of a pension credit
3. Circumstances in which an application for an extension of the implementation period may be made
4. Postponement or cessation of implementation period when an application is made for leave to appeal out of time
5. Civil penalties

PART III

DEATH OF PERSON ENTITLED TO A PENSION CREDIT BEFORE
LIABILITY IN RESPECT OF THE PENSION CREDIT IS DISCHARGED

6. Discharge of liability in respect of a pension credit following the death of the person entitled to the pension credit

Changes to legislation: *The Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 is up to date with all changes known to be in force on or before 17 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

PART IV

DISCHARGE OF LIABILITY IN RESPECT OF A PENSION CREDIT

7. Funded pension schemes
 8. Unfunded occupational pension schemes other than public service pension schemes
 9. Other pension arrangements
 10. Calculation of the value of appropriate rights
 11. Qualifying arrangements
 12. Disqualification as a destination for pension credit—general
 13. Disqualification as a destination for pension credit—contracted-out or safeguarded rights
 14. Disqualification as a destination for pension credit—occupational pension schemes
 15. Disqualification as a destination for pension credit—annuity contracts and insurance policies
 16. Adjustments to the amount of the pension credit—occupational pension schemes which are underfunded on the valuation day
 17. Adjustments to the amount of the pension credit—payments made without knowledge of the pension debit
 18. Adjustments to the amount of the pension credit—increasing the amount of the pension credit
- Signature
Explanatory Note

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg 1 defn(s). added by S.I. 2000/2691 reg.11reg.11(2)(b)
- reg.1 defn(s). amended by S.I. 2000/2691 reg.11reg.11(2)(e)
- reg.1 defn(s). revoked by S.I. 2000/2691 reg 11reg 11(2)(a)
- reg 1 defn(s). revoked by S.I. 2000/2691 reg.11(2)(d)
- reg.1 defn(s). substituted by S.I. 2000/2691 reg.11reg.11(2)(c)
- reg. 4(1)(b) words substituted by S.I. 2006/744 reg. 18(3)(a)
- reg.6 substituted by S.I. 2000/2691 reg.11(3)
- reg. 6(2)(b) substituted by S.I. 2007/60 Sch. para. 10(d)
- reg.7 amended by S.I. 2000/2691 reg.11(4)
- reg.10 amended by S.I. 2000/2691 reg 11(5)
- reg.12 amended by S.I. 2000/2691 reg.11(6)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 4(4) omitted by S.I. 2006/744 reg. 18(3)(b)
- reg. 5(3J) substituted by S.I. 2007/60 Sch. para. 10(c)
- reg.13 rev.inpt and amended by S.I. 2000/2691 reg 11(7)
- reg. 21(1)(c) words omitted by S.I. 2006/744 reg. 18(4)(a)
- reg. 21(2) substituted by S.I. 2006/744 reg. 18(4)(b)