
STATUTORY INSTRUMENTS

2010 No. 725

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

Amendment of regulation 6B of the 2005 Regulations

8.—(1) Regulation 6B of the 2005 Regulations (scheme apportionment arrangements)(1) is amended as follows.

(2) For paragraph (2), substitute—

“(2) Paragraph (1) does not apply where paragraph (3) or (4) applies.”.

(3) After paragraph (2), insert—

“(3) This paragraph applies where—

- (a) the employer’s scheme apportionment arrangement share will be higher than the liability share, and
- (b) the trustees or managers are satisfied that the employer is able to pay the scheme apportionment arrangement share.

(4) This paragraph applies where—

- (a) the scheme has commenced winding-up by the date the scheme apportionment arrangement is entered into,
- (b) the employer’s scheme apportionment arrangement share will be lower than that employer’s liability share,
- (c) the trustees or managers are satisfied that it is likely that the employer—
 - (i) will be able to pay the scheme apportionment arrangement share, and
 - (ii) would have been unable to pay the liability share if it applied,
- (d) the trustees or managers are satisfied that it is likely that any of the employers who—
 - (i) are remaining in the scheme, and
 - (ii) are not defined contribution employers,will be able to pay any amount by which the employer’s scheme apportionment arrangement share will be less than the employer’s liability share,
- (e) the scheme is not in an assessment period, and
- (f) the trustees or managers are satisfied that an assessment period is unlikely to begin in relation to the scheme within the following 12 months.”.

(1) Regulation 6B was inserted by [S.I. 2008/731](#).