

SCHEDULES

SCHEDULE 8

Information to be given by schemes about winding up

PART 1

Information to be given by occupational pension schemes during winding up

1. A statement that the scheme is being wound up.
2. The reasons why the scheme is being wound up.
3. Where section 22 of the 1995 Act ^{M1} (circumstances in which following provisions apply) applies, a statement that at least one of the trustees of the scheme are required to be an independent person by section 23 of that Act ^{M2}.

Marginal Citations

- M1** Section 22 was amended by the 2004 Act, sections 36(1) and (2), 319(1) and 320, Schedule 12, paragraphs 34 and 40 and Schedule 13, Part 1 and [S.I. 2009/1941](#).
- M2** Section 23 was substituted by the 2004 Act, section 36(4).

4. In the case of active members, whether death in service benefits will continue to be payable.
5. A summary of the action that is being taken, and that has been taken, to—
 - (a) establish the scheme's liabilities, and
 - (b) recover any assets.
6. An estimate of when—
 - (a) the scheme's liabilities are likely to be established, and
 - (b) any assets are likely to be recovered.
7. [^{F1}Except in the case of a collective money purchase scheme, either]—
 - (a) an indication of the extent to which (if at all) the actuarial value of accrued rights or benefits are likely to be reduced, or
 - (b) a statement that there is insufficient information to provide such an indication.

Textual Amendments

- F1** Words in [Sch. 8 para. 7](#) substituted (1.8.2022) by [The Occupational Pension Schemes \(Collective Money Purchase Schemes\) \(Modifications and Consequential and Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/337\)](#), regs. 1(3), **13(18)**

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013, PART 1.