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STATUTORY INSTRUMENTS

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**2014 No. 540**

**The Occupational Pension Schemes  
(Miscellaneous Amendments) Regulations 2014**

**Amendment of the Occupational Pension Schemes (Scheme Administration) Regulations 1996**

2.—(1) The Occupational Pension Schemes (Scheme Administration) Regulations 1996<sup>(1)</sup> are amended as follows.

(2) In regulation 4<sup>(2)</sup> (qualifications and experience or approval required for appointment as the auditor or actuary)—

- (a) at the beginning of paragraph (2)(d), insert “subject to paragraph (3),”;
- (b) after paragraph (2) insert—

“<sup>(3)</sup> Paragraph (2)(d) does not apply in relation to the accounts and auditor’s statement for a relevant scheme for a scheme year—

- (a) in which, on the first day of that scheme year, the scheme has at least 500 participating employers; or
- (b) which immediately precedes a scheme year in which sub-paragraph (a) is satisfied.

(4) In paragraph (3), “relevant scheme” means a trust scheme which applies to earners in employment under different employers.”.

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<sup>(1)</sup> [S.I. 1996/1715](#).

<sup>(2)</sup> Regulation 4 was amended by [S.I. 2008/948](#) and [2012/692](#).