

Group Briefing  
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# UPDATE FOR ACTION: Pension Scheme Notification Requirements

## KEY CONTACTS



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## UPDATE FOR ACTION: PENSION SCHEME NOTIFICATION REQUIREMENTS UNDER THE EUROPEAN UNION (OCCUPATIONAL PENSION SCHEMES) (INVESTMENT) (AMENDMENT) REGULATIONS 2016 (THE "REGULATIONS")

The trustees of pension schemes are required to notify the Pensions Authority if the scheme has invested in debt instruments by 31 March 2018 using the form on the Pensions Authority's website. Trustees should contact their actuary/investment manager to determine whether they have invested in debt instruments.

The Regulations, which are in force, relate to direct investment by pension schemes in debt instruments, excluding investments in collective investment undertakings and investments in an insurance policy. The Regulations are applicable if the scheme has directly

invested in any of the following:

1. corporate bonds;
2. bonds issued by the government of any EU member state;
3. US Treasury bonds; and/or
4. any other more sophisticated debt instruments.

The trustees of the scheme should consult their actuary and/or investment manager for advice.

For further information please speak to Philip Smith, Catherine Austin or your usual Arthur Cox contact.

This document contains a general summary of developments and is not a complete or definitive statement of the law. Specific legal advice should be obtained where appropriate.

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