

PART C

APPENDICES TO RULES FOR OCCUPATIONAL RETIREMENT SCHEMES

APPENDIX 14

(S.L.C. 1.2.10 of Part B of the Pension Rules for Occupational Retirement Schemes)

PROVISION OF OCCUPATIONAL PENSIONS INFORMATION

Application and Scope

- 1.1 This Appendix shall apply to an Occupational Retirement Scheme. This Appendix sets out the reporting requirements that apply to an Occupational Retirement Scheme in accordance with the [Decision of the Board of Supervisors on the reporting of national provisions of prudential nature relevant to the field of occupational pension schemes](#), hereinafter referred to as the “Decision”.

Provision of Occupational Pensions Information

- 1.2 The MFSA shall conduct an assessment annually, in accordance with the requirements of the Decision, to identify the basis on which an Occupational Retirement Scheme shall be required to report.
- 1.3 Following the assessment carried out by the MFSA in accordance with paragraph 1.2, the MFSA shall inform the Occupational Retirement Scheme to report to the MFSA:
- a) on a quarterly and annual basis, the information set out in Annex I and Annex II, respectively; or
 - b) on an annual basis, the information set out in Annex II or Annex III, as applicable.
- 1.4 Where, following the assessment conducted by the MFSA, in accordance with paragraph 1.2, an Occupational Retirement Scheme has been granted an exemption from submitting the full set of annual reporting templates set out in Annex II, the Occupational Retirement Scheme shall submit the information requirements set out in Annex III.
- 1.5 For the purposes of paragraphs 1.3 and 1.4, an Occupational Retirement Scheme shall make use of the technical instructions set out in Annex IV to complete the reporting templates outlined above.
- 1.6 An Occupational Retirement Scheme shall be required to report the information in Annexes I to III, in accordance with the Annex V which sets out the applicable submission dates.