**Core Unit 3 – Running a Workplace Pension Scheme**

**Assignment 5 Notes**

(Part 6 – Special Situations)

Recommended Time: 1 Hour

1. **Summarise the key activities that DB schemes and DC schemes should complete within two years of the winding up date of a scheme.**

**10 marks**

1. **COVID-19 resulted in a number of issues for trustees, employers and their advisers. Summarise the key areas the Pensions Regulator states trustees should focus on to protect pension savers from these issues.**

**5 marks**

1. **Briefly explain the legislation relating to cross border provisions.**

**5 marks**

1. **Explain the tax treatment of employees who transfer overseas permanently.**

**10 marks**

1. **List the information data controllers are required to hold on their records, under UK GDPR and EU GDPR legislation.**

**5 marks**

1. **Explain the different methods that can be applied to benefits to achieve GMP equality.**

**10 marks**

1. **Summarise the discharging duties in relation to a scheme that is not entering the PPF.**

**5 marks**