

## Pensions: what's new this week

Welcome to your weekly update from the Allen & Overy Pensions team, bringing you up to speed on all the latest legal and regulatory developments in the world of occupational pensions.

Auto-enrolment update | New master trust materials | New blog post: liability of scheme administrator | Tribunal dismisses appeal against contribution notice: *Chappell v TPR*

### Auto-enrolment update

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The latest edition of our guide '[Auto-enrolment and re-enrolment deconstructed](#)' is now available. The guide has been updated to incorporate recent developments, including minimum contributions reaching steady state levels.

### New master trust materials

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The Pensions Regulator (TPR) has published new [guidance on systems and processes](#) for new master trusts that first start to operate on or after 1 October 2018.

As part of the authorisation process, new master trusts must demonstrate that their systems and processes are sufficient to ensure that the scheme is run effectively, which may be difficult for a new scheme with no operating history. The guidance is aimed at master trusts that intend to use an external administration and investment platform and/or investment management providers, or that already offer these services in-house. It provides examples of the kinds of evidence that trustees could seek, and that TPR would expect to see to support the application for authorisation, in areas including administration, record-keeping, trusteeship and governance, risk management and communications.

### New blog post: liability of scheme administrator

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Last week we reported on a High Court decision (*Corsham*) that a scheme administrator was liable for negligent misstatement where it had written to members referring to tax-free benefits, in circumstances where it ought to have known that these would be unauthorised payments (see [WNTW](#), 22 July 2019). You can read more about the key takeaways for employers and trustees in our new [blog post](#) on the decision.

# Tribunal dismisses appeal against contribution notice: *Chappell v TPR*

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The Upper Tribunal has [dismissed](#) an application by Dominic Chappell in relation to contribution notices of around GBP9.5 million relating to his involvement with the BHS pension schemes.

Mr Chappell had previously appealed against the Determinations Panel's decision to issue the contribution notices, by making a reference to the Tribunal – to read more about references, click [here](#). That reference (appeal) was struck out automatically in November 2018 because Mr Chappell had not complied with an order by the Tribunal. His application for it to be reinstated was dismissed.

## Contact information

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