

APPENDIX 7

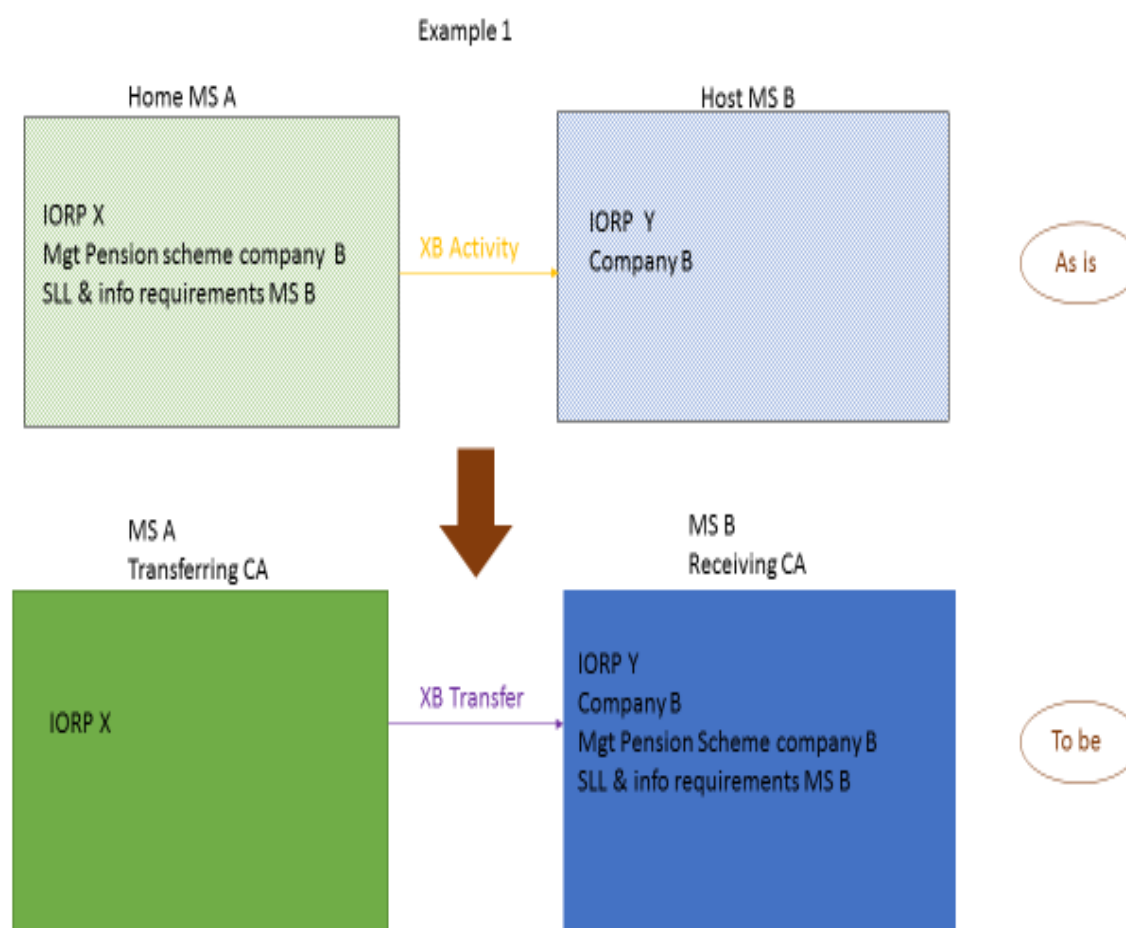
Appendix 7a - Examples of situations giving rise to cross-border transfer procedures

Example 1

IORP X from Member State A, operates a pension scheme B for the employees of company B, the relationship between company B and its members or beneficiaries being governed by the SLL of Member State B.



IORP X plans to transfer all or part of the pension scheme's liabilities, technical provisions and corresponding assets to IORP Y, operating in Member State B.

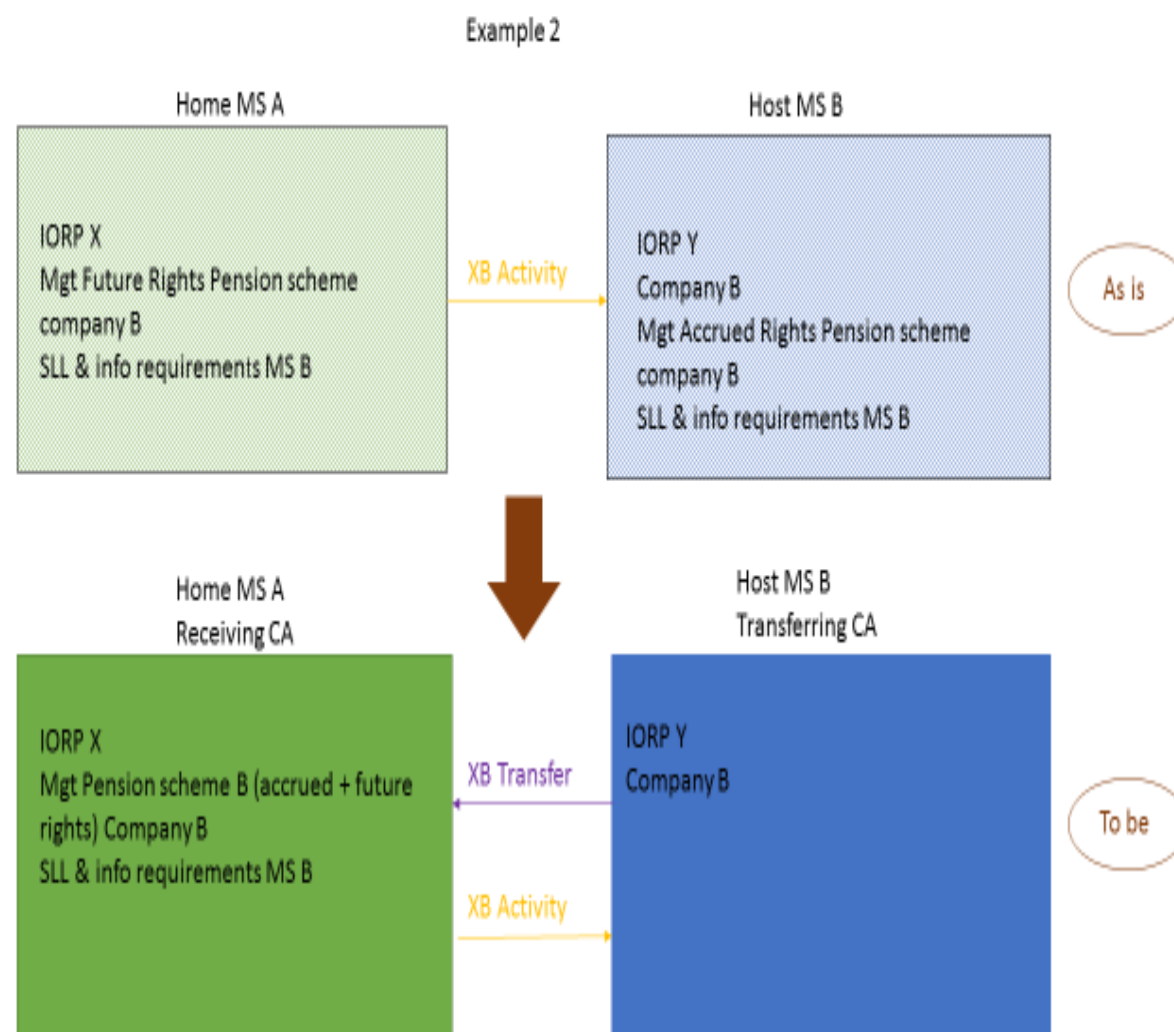


Example 2

IORP X from Member State A, operates a cross-border pension scheme B but only for the future accrual of the pension benefits of the employees of company B, the relationship between company B and its members or beneficiaries being governed by the SLL of Member State B.



IORP Y from Member State B, operates the accrued pension benefits of pension scheme B and plans to transfer the accrued benefits of pension scheme B to IORP X.



Appendix 7b - Flowchart Cross-border transfer procedure (Article 12)

