

Subsidiary Legislation made under s.23.

**Private Sector Pensions (Exemption) Regulations 2026****LN.2026/117***Commencement*                      **11.6.2026**

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**ARRANGEMENT OF REGULATIONS**

Regulation

1. Title.
2. Commencement.
3. Exempt pensions plans.

**2019-20**

**Private Sector Pensions**

**2026/117 Private Sector Pensions (Exemption) Regulations 2026**

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*In exercise of the powers conferred on the Minister by section 23 of the Private Sector Pensions Act 2019, the Minister has made these Regulations-*

**Title.**

1. These Regulations may be cited as the Private Sector Pensions (Exemption) Regulations 2026.

**Commencement.**

2. These Regulations come into operation on the day of publication.

**Exempt pensions plans.**

3. The Private Sector Pensions Act 2019 does not apply to pensions provided by the following pension plans and their administrators–

- (a) Gibraltar Guaranteed Superannuation Fund, in respect of pensions provided for employees of–
  - (i) Borders & Coastguard Agency;
  - (ii) Gibraltar Air Terminal Limited;
  - (iii) Gibraltar Bus Company Limited;
  - (iv) Gibraltar Defence Estates and General Services Limited;
  - (v) Gibraltar Development Corporation;
  - (vi) Gibraltar Electricity Authority;
  - (vii) Gibraltar Facilities Management Limited;
  - (viii) Gibraltar General Support and Services Limited;
  - (ix) Gibraltar Industrial Cleaners Limited;
  - (x) Gibraltar Joinery and Building Services Limited;
  - (xi) Gibraltar Port Authority;
  - (xii) Gibraltar Residential Properties Limited;

- (xiii) Gibraltar Strand Management Company Limited; and
- (xiv) Housing Works Agency;
- (b) Gibraltar Provident Trust Fund Pension Scheme, in respect of pensions provided for employees of Gibraltar Development Corporation;
- (c) Gibraltar Provident Trust (No. 2) Pension Scheme, in respect of pensions provided for employees of–
  - (i) Borders & Coastguard Agency;
  - (ii) Gibraltar Air Terminal Limited;
  - (iii) Gibraltar Bus Company Limited;
  - (iv) Gibraltar Defence Estates and General Services Limited;
  - (v) Gibraltar Development Corporation;
  - (vi) Gibraltar Electricity Authority;
  - (vii) Gibraltar General Support and Services Limited;
  - (viii) Gibraltar Industrial Cleaners Limited;
  - (ix) Gibraltar Joinery and Building Services Limited;
  - (x) Gibraltar Port Authority;
  - (xi) Gibraltar Residential Properties Limited;
  - (xii) Gibraltar Strand Management Company Limited; and
  - (xiii) Housing Works Agency;
- (d) Gibraltar Provident Trust (No. 3) Pension Scheme, in respect of pensions provided for employees of the Gibraltar Financial Services Commission; and
- (e) Gibraltar Defence Estates Services Pension Scheme, in respect of pensions provided for employees of–

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- (i) Gibraltar Defence Estates and General Services Limited; and
- (ii) Gibraltar Mechanical and Electrical Services Limited.