

ANNEX 1

Para No. in Claim Form	Issue	Dalriada argues	Rep Ben argues
BEDDOE DIRECTIONS			
7	Beddoe re preliminary steps to recover MPVAs	For	Against
8	Beddoe re Trustee tax appeal	For	Against
9	Beddoe re funding member tax appeals	For	Against
ALLOCATION OF COSTS BETWEEN SCHEMES			
11(i)	Costs of recovering MPVAs		
	Apportion equally between schemes	4	1
	Apportion pro rata by reference to assets held, in which case:	3	2
	Based on sums transferred into schemes	3(i)	2(ii)
	Annual assessments of value of assets	3(ii)	2(i)
	Apportion pro rata by reference to MPVAs made by each scheme	1	4
	<u>the respective amounts of MPVAs made by each of the Schemes</u>	1(i)	4(ii)
	<u>the respective amounts of recoveries of MPVAs as made by each of the Schemes</u>	1(ii)	4(i)
	Allocate on individual scheme recovery basis	2	3
11(ii)			
	Costs of trustee and member tax appeals		
	Apportion equally between schemes	2	1
	Apportion pro rata by reference to assets held, in which case:	1	2
	Based on sums transferred into schemes	1(i)	2(ii)
	Annual assessments of value of assets	1(ii)	2(i)
11(iii)			
	General asset recovery / management costs		
	Apportion equally between schemes	2	1
	Apportion on individual scheme basis based on assets held / pro rata between schemes where joint asset	1	2
11(iv)			
	Other general costs, eg administration		
	Apportion equally between schemes	2	1
	Apportion pro rata by reference to assets held, in which case:	1	2
	Based on sums transferred into schemes	1(i)	2(ii)
	Annual assessments of value of assets	1(ii)	2(i)

MEMBER ACCOUNTS – ALLOCATION OF ASSETS AND COSTS			
12(i)	Assets		
	Value attributed pro rata by reference to total transferred in by member as proportion of total sum transferred in	1	3
	Value attributed pro rata by reference to value at date of transfer in as proportion of total value of funds at date of transfer in	2	2
	Value by nominal segregation	3	1
12(ii)	Scheme costs		
	Attribute equally between all member accounts	2	3
	Attribute pro rata by reference to value of member account as proportion of value of all member accounts	1	4
	Attribute pro rata by reference to value of funds transferred into scheme by each member as proportion of total transferred in	3	2
	Specific attribution of costs where particular to a member or asset, with general costs attributed on one of above bases	4	1
12(iii)	Transfer fees		
	Attribute pro rata by reference to value of member account as proportion of value of all member accounts	1	2
	Attribute to member accounts on an 'as paid' basis (where possible to reconcile) but with alternative basis needed for unreconciled transfer fees	2	1
TRANSFER REQUESTS			
13(ii)(a)	Trustee at liberty to value MPVAs as nil value (unless and until any specific MPVA is recovered)	For	Against
13(ii)(b)	Trustee at liberty to make partial transfers of benefits subject to such reasonable terms as it determines	For	Against