



# Welfare Reform and Pensions Act 1999

## 1999 CHAPTER 30

### PART IV

#### PENSION SHARING

#### CHAPTER I

##### SHARING OF RIGHTS UNDER PENSION ARRANGEMENTS

##### *Pension debits*

### **31 Reduction of benefit**

- (1) Subject to subsection (2), where a person's shareable rights under a pension arrangement are subject to a pension debit, each benefit or future benefit—
  - (a) to which he is entitled under the arrangement by virtue of those rights, and
  - (b) which is a qualifying benefit,is reduced by the appropriate percentage.
- (2) Where a pension debit relates to the shareable rights under an occupational pension scheme of a person who is in pensionable service under the scheme on the transfer day, each benefit or future benefit—
  - (a) to which the person is entitled under the scheme by virtue of those rights, and
  - (b) which corresponds to a qualifying benefit,is reduced by an amount equal to the appropriate percentage of the corresponding qualifying benefit.
- (3) A benefit is a qualifying benefit for the purposes of subsections (1) and (2) if the cash equivalent by reference to which the amount of the pension debit is determined includes an amount in respect of it.

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*Status: This is the original version (as it was originally enacted).*

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(4) The provisions of this section override any provision of a pension arrangement to which they apply to the extent that the provision conflicts with them.

(5) In this section—

“appropriate percentage”, in relation to a pension debit, means—

- (a) if the relevant order or provision specifies the percentage value to be transferred, that percentage;
- (b) if the relevant order or provision specifies an amount to be transferred, the percentage which the appropriate amount for the purposes of subsection (1) of section 29 represents of the amount mentioned in subsection (3)(b) of that section;

“relevant order or provision”, in relation to a pension debit, means the pension sharing order or provision on which the debit depends;

“transfer day”, in relation to a pension debit, means the day on which the relevant order or provision takes effect.