
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 117

The Firefighters' Pension Scheme (Consequential Provisions) (Scotland) Regulations 2015

PART 2

Modification of contracting-out provisions

Contracting-out

4.—(1) Part 2 of the Occupational Pension Schemes (Contracting-out) Regulations 1996⁽¹⁾ (certification of employments) is modified as follows in its application to the new scheme.

(2) The requirements in regulation 2(1)(a) (making of elections for the issue of contracting-out certificates) and regulations 3 (notices by employers of intended election) to 5 (time for making an election) do not apply.

(3) In regulation 6 (information to be included in an election)—

(a) paragraph (1) is to be read as though, for sub-paragraphs (a) to (f), there were substituted—

“(a) the name by which the new scheme is to be known;

(b) the name by which the old schemes are known; and

(c) any other information necessary to enable the Commissioners for Her Majesty's Revenue and Customs to identify the old schemes;”;

(b) paragraphs (2) and (3) do not apply.

⁽¹⁾ S.I. 1996/1172. Part 2 was amended by section 1(2) of, and Schedule 2 to, the Social Security Contributions (Transfer of Functions etc.) Act 1999 (c.2), by section 1(2)(a) of the Employment Rights (Dispute Resolution) Act 1998 (c.8) and by S.I. 1997/786, S.I. 2002/681, S.I. 2005/3377, S.I. 2011/1245, S.I. 2011/1246, and S.I. 2013/2734.