

SCHEDULES

SCHEDULE 6

Sections 188, 189 and 190.

TRANSITIONAL PROVISIONS AND SAVINGS

PART I

GENERAL PROVISIONS

- 1 In this Schedule “the repealed enactments” means the enactments repealed or
revoked by this Act.
- 2 (1) The substitution of this Act for the repealed enactments does not affect the continuity
of the law.
- (2) Anything done or having effect as if done under or for the purposes of a provision
of the repealed enactments has effect, if it could have been done under or for the
purposes of the corresponding provision of this Act, as if done under or for the
purposes of that corresponding provision.
- (3) Any reference, whether express or implied, in this Act or any other enactment,
instrument or document to a provision of this Act shall, so far as the context permits,
be construed as including, in relation to the times, circumstances and purposes in
relation to which the corresponding provision of the repealed enactments has effect,
a reference to that corresponding provision.
- (4) Any reference, whether express or implied, in any enactment, instrument or
document to a provision of the repealed enactments shall be construed, so far as
is required for continuing its effect, as including a reference to the corresponding
provision of this Act.
- 3 Where—
- (a) this Act repeals an enactment relating to the coming into force of another
provision, including—
- (i) an enactment deeming a provision always to have had effect, or to
have had effect from a date earlier than that which would otherwise
apply, or enabling regulations or an order made under a provision
to be framed so as to have such an effect, and
- (ii) an enactment conferring power by regulations to provide or make
savings in preparation for or in connection with the coming into
force of a provision, and
- (b) the effect of that provision is reproduced in this Act,
the repeal does not affect the operation of that enactment, in so far as it is not
specifically reproduced in this Act but remains capable of having effect, in relation
to the corresponding provision of this Act.
- 4 (1) The repeal or revocation by this Act of an enactment previously repealed or revoked
subject to savings does not affect the continued operation of those savings.

Status: This is the original version (as it was originally enacted).

- (2) The repeal or revocation by this Act of a saving to which a previous repeal or revocation of an enactment is subject does not affect the operation of the saving in so far as it is not specifically reproduced in this Act but remains capable of having effect.
- 5 The repeal or revocation by this Act of an enactment which has effect as respects any provision of the repealed enactments (being a provision which is not reproduced in this Act but continues in effect by virtue of this Schedule or the Interpretation Act 1978) does not affect its operation as respects that provision.
- 6 Any document made, served or issued after this Act comes into force which contains a reference to any of the repealed enactments shall be construed, except so far as a contrary intention appears, as referring or, as the context may require, including a reference to the corresponding provision of this Act.

PART II

SPECIFIC PROVISIONS

Contracting-out requirements for schemes providing guaranteed minimum pensions

- 7 An occupational pension scheme which—
- (a) at any time before the coming into operation of the first regulations made under—
- (i) paragraph (a) of subsection (2) of section 32 of the Social Security Pensions Act 1975 (which made corresponding provision to that made by section 9(2)(a) of this Act), or
- (ii) subsection (8) of section 35 of the Social Security Pensions Act 1975 (which made corresponding provision to that made by section 16(4) of this Act),
- did not satisfy that paragraph or, as the case may be, that subsection; but
- (b) would have satisfied it if those regulations had then been in operation,
- shall, for the purpose of determining whether the scheme satisfied that paragraph or, as the case may be, that subsection, be treated as if those regulations had been in operation at that time.
- 8 Any document the contents of which are in terms corresponding to those of section 35(7) of the Social Security Pensions Act 1975, as that subsection stood immediately before the passing of the Social Security Act 1985 (which corresponded to subsection (2) of section 16 of this Act, but with the substitution for the words from “is terminated before” onwards of the words “is terminated before he attains the scheme’s normal pension age shall be determined for the purposes of section 14(2) without reference to any order that comes into force under section 21 of the Social Security Pensions Act 1975 after the relevant year in which his service ends”) shall be construed as if its contents were and always had been in terms corresponding to those of section 16(2) of this Act.
- 9 The requirement of the Social Security Pensions Act 1975 that for an occupational pension scheme to be contracted-out in relation to an earner’s employment it must provide requisite benefits shall, except so far as it relates to guaranteed minimum pensions, be treated for the purposes of section 37 of that Act as if it had never existed.

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

- 10 (1) Where in the tax year 1989-90 the trustees or managers of an occupational pension scheme made an increase in the rate of pensions currently payable to the members of the scheme who had attained pensionable age or to the widows or widowers of members, they may deduct the amount of the increase from any increase which, but for this sub-paragraph, they would be required to make under section 109 in the tax year 1990-91.
- (2) Subsections (1) and (4) of section 110 shall apply to sub-paragraph (1) as they apply to subsections (2) and (3) of that section.

Overriding effect of certain requirements for existing contracted-out and appropriate schemes

- 11 (1) Subject to sub-paragraph (2), if immediately before paragraph 7 of Schedule 4 to the Social Security Act 1990 came into force a contracting-out certificate was in force in relation to an occupational pension scheme then, to the extent that the rules of the scheme are inconsistent with the inclusion in section 13(2)(a) of this Act of the words “and does not have a guaranteed minimum under sections 14 to 16” and the inclusion in section 14 of this Act of subsection (3) of that section, they shall be overridden by them.
- (2) If paragraph 4(3) of Schedule 9 has or ever had effect in respect of this paragraph, sub-paragraph (1) above shall have effect with the substitution for the words “paragraph 7 of Schedule 4 to the Social Security Act 1990” of the words “this paragraph”.
- 12 If immediately before 13th July 1990—
- (a) there was in force in relation to an occupational pension scheme a contracting-out certificate which stated that the scheme was contracted-out by virtue of section 32(2A) of the Social Security Pensions Act 1975, or
- (b) there was in force in relation to a personal pension scheme an appropriate scheme certificate,
- then, to the extent that the rules of the scheme are inconsistent with any provision of this Act derived from provision made by paragraph 19(1) or (2) or 20(1) to (3) of Schedule 6 to the Social Security Act 1989 (by virtue of which—
- (i) section 27(3) applies to all protected rights and not only such rights as are mentioned in section 10(2) or (3);
- (ii) section 28 includes subsection (1) and, in subsection (3), the words “Subject to subsections (5) and (7)”, the words from “except” to “subsection (4)” and the word “shall”; and
- (iii) section 29 includes subsection (2))
- they shall be overridden by that provision.

Transactions discharging trustees

- 13 Without prejudice to section 16 of the Interpretation Act 1978—
- (a) as respects a transaction which took place before 1st January 1986, sections 19(1) and 81 have effect with the omission of paragraph (c), and
- (b) as respects a transaction which took place before 1st November 1986, section 19 has effect with the substitution for the references to guaranteed minimum pensions of references to requisite benefits.

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

Contributions equivalent premiums: earnings before 1987-88

- 14 (1) Where an earner's earnings paid in any period before the tax year 1987-88—
- (a) exceeded the lower earnings limit; but
 - (b) were not such that primary Class 1 contributions within Bracket 3 fell to be paid in respect of them,
- it shall be assumed for the purposes of sections 58(4) and 61(2) that his earnings paid in that period were such that, taking the rate specified in Bracket 3 as the appropriate rate, the same amount of primary Class 1 contributions fell to be paid in respect of them as in fact fell to be paid in respect of them; and in this paragraph "Bracket 3" has the meaning given in section 9(3) of the Social Security Contributions and Benefits Act 1992.
- (2) Section 63(3) applies for the purposes of sub-paragraph (1), in so far as it applies as respects section 58(4), as if the reference in paragraph (b) of section 63(3) to earnings included a reference to earnings relevant for any purpose of that sub-paragraph.
- (3) Where the Secretary of State has acted in pursuance of section 63(3) as applied by sub-paragraph (2) and he subsequently ascertains the amount of those earnings—
- (a) if it appears to him that the amount of the contributions equivalent premium would have been less if he had not made the calculation on the basis described in sub-paragraph (1), he shall refund the difference to the prescribed person, and
 - (b) if it appears to the Secretary of State that that premium would have been greater if he had not done so, the prescribed person shall pay the difference to him.

Preservation

- 15 Without prejudice to paragraph 3, in any case where—
- (a) the pensionable service of a member of a scheme terminated during the period beginning with 6th April 1988 and ending with 27th February 1991, otherwise than on the termination of his service in relevant employment, and
 - (b) during that period no payments in discharge of his rights under the scheme were made in consequence of that termination,
- paragraph 6(1) of Schedule 16 to the Social Security Act 1973 (which corresponded to section 71(1) of this Act) shall be taken at all times on and after 6th April 1988 to have had effect in relation to the member and his rights under the scheme with the amendment made by paragraph 5(1) of Schedule 4 to the Social Security Act 1990 (which substituted the words "pensionable service" for the words "service in relevant employment").

Anti-franking

- 16 (1) If before 21st July 1989 an earner ceased to be in contracted-out employment by reference to an occupational pension scheme other than a money purchase contracted-out scheme, Chapter III of Part IV shall apply in relation to him with the modifications set out in sub-paragraphs (2) and (3).
- (2) In section 87—
- (a) in subsection (3) for the words "at any time" there shall be substituted the words "on the relevant date and at any time thereafter";

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(b) after that subsection there shall be inserted—

“(3A) In subsection (3) “relevant date” —

- (a) in the application of that subsection to a case where a scheme provides for any part of the pension in excess of the earner’s guaranteed minimum to commence from a date not more than 3 months after that on which he attains pensionable age or to be postponed for any period for which he continues in employment (whether or not employment to which the scheme relates) after attaining that age, is to be construed in relation to the part of the pension as to which such provision is made as a reference to the date on which by virtue of it that part of the pension begins to be paid; and
- (b) in any other case means the commencement of payment date.”;

(c) in subsection (4) of that section paragraph (d) shall be omitted.

(3) Section 90 shall be omitted.

Modifications in consequence of enactment of Part I of the Social Security Act 1986

- 17 (1) Regulations may provide that any provision of this Act to which section 154 applies shall have effect subject to such modifications (other than those which may be made by virtue of that section) as the Secretary of State may consider necessary or expedient in consequence of Part I of the Social Security Act 1986 or any provision of this Act deriving from that Part.
- (2) Regulations may provide that any provision contained in an Act to which this sub-paragraph applies shall have effect subject to such modifications as the Secretary of State may consider necessary or expedient in consequence of the provisions mentioned in sub-paragraph (1) or in consequence of any corresponding enactment extending to Northern Ireland.
- (3) The Acts to which sub-paragraph (2) applies are—
- (a) the Fire Services Act 1947;
 - (b) the Sheriffs' Pensions (Scotland) Act 1961;
 - (c) the Superannuation Act 1972;
 - (d) the Parliamentary and other Pensions Act 1972;
 - (e) the Water Act 1973;
 - (f) the Police Pensions Act 1976;
 - (g) the Parliamentary Pensions Act 1978;
 - (h) the Judicial Pensions Act 1981;
 - (i) any Act which relates to the employment of persons by a harbour authority (within the meaning of section 57(1) of the Harbours Act 1964);
 - (j) the Judicial Pensions and Retirement Act 1993.

Savings for statutory instruments

- 18 The repeal by this Act of section 26 of the Social Security Act 1985 (disapplication of requirement that regulations be referred to the Board in the case of certain regulations made shortly after the commencement of that Act) shall not affect the validity of any regulations to which that section applied.

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

- 19 The repeal of subsection (2) of section 17A of the Social Security Act 1986 shall not affect the validity of any Order containing such provision as there mentioned (provision for the Secretary of State to make payments in relation to the provisions contained in Part I of that Act for any period beginning on or after 6th April 1987).

Provisions contained in this Act by virtue of statutory instruments

- 20 Without prejudice to any express provision in this Act, where this Act repeals any provision contained in any enactment by virtue of any order or regulations (including a provision which has not come into force at the time of the repeal) and the provision is reproduced in this Act, the Secretary of State shall have the like power to make orders or regulations repealing or amending the provision of this Act which reproduces the effect of the repealed provision as he had in relation to that provision.

Saving for application of general provisions relating to social security

- 21 The repeals made by this Act do not affect the operation of section 66(2) of the Social Security Pensions Act 1975 (or of any other provision in that Act or any other enactment as it applies by virtue of that section), so far as it is not given effect to in this Act but remains capable of having effect (and paragraph 10 of Schedule 3 to the Social Security (Consequential Provisions) Act 1992 shall continue to have effect accordingly).

Saving for section 7 of the Social Security Act 1986

- 22 The repeal by this Act of section 7 of the Social Security Act 1986 (schemes becoming contracted-out between 1986 and 1993) or of any reference to that section in another of the repealed enactments does not affect—
- (a) the operation of that section so far as it is not reproduced in this Act but remains capable of having effect; or
 - (b) the operation of that enactment so far as the reference is not reproduced in the corresponding provision of this Act and that enactment remains capable of having effect in relation to that section.