

## SCHEDULES

### SCHEDULE 1

#### TRANSFER OF CONTRIBUTIONS AGENCY FUNCTIONS AND ASSOCIATED FUNCTIONS

##### *Pension Schemes Act 1993 (c. 48)*

- 33 In section 7 of the Pension Schemes Act 1993 (issue of contracting-out and appropriate scheme certificates), in subsections (1) and (6), for “Secretary of State” there is substituted “Inland Revenue”.
- 34 In section 8 of the Pension Schemes Act 1993 (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”)—
- (a) in subsection (1)(b), for “Secretary of State” there is substituted “Inland Revenue”, and
  - (b) in subsection (3)(f), for “Secretary of State” and “he is” there are substituted respectively “Inland Revenue” and “they are”.
- 35 (1) Section 9 of the Pension Schemes Act 1993 (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.
- (2) In subsection (2B)—
    - (a) for “Secretary of State” there is substituted “Inland Revenue”, and
    - (b) for “is satisfied”, in both places where it occurs, there is substituted “are satisfied”.
  - (3) In subsection (3)(aa), for “Secretary of State is” there is substituted “Inland Revenue are”.
  - (4) In subsection (4), for “Secretary of State may, if he thinks” there is substituted “Inland Revenue may, if they think”.
- 36 In section 10(2)(a) of the Pension Schemes Act 1993 (protected rights under occupational pension scheme), for “Secretary of State” there is substituted “Inland Revenue”.
- 37 (1) Section 11 of the Pension Schemes Act 1993 (election by employer as to employment covered by contracting-out certificate) is amended as follows.
- (2) In subsection (4)—
    - (a) for “Secretary of State considers” there is substituted “Inland Revenue consider”, and
    - (b) for “he” there is substituted “they”.
  - (3) In subsection (5)(d), for “Secretary of State” and “he is” there are substituted respectively “Inland Revenue” and “they are”.
- 38 In section 14(4) of the Pension Schemes Act 1993 (computation of earner’s guaranteed minimum)—
- (a) for “Secretary of State is” there is substituted “Inland Revenue are”,

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- (b) for “he”, in each place where it occurs, there is substituted “they”, and
  - (c) in paragraph (a), for “thinks” there is substituted “think”.
- 39 In section 17(7) of the Pension Schemes Act 1993 (supply of information on pensions for widows and widowers), for “Secretary of State” there is substituted “Inland Revenue” and for “he” there is substituted “the Inland Revenue”.
- 40 In section 25(2) of the Pension Schemes Act 1993 (security of minimum pensions and resources of scheme)—
- (a) in paragraph (a), for “Secretary of State is” there is substituted “Inland Revenue are”, and
  - (b) in paragraph (b), for “Secretary of State” there is substituted “Inland Revenue”.
- 41 In section 28B(1) of the Pension Schemes Act 1993 (information about interim arrangements of personal pension scheme), for “Secretary of State” there is substituted “Inland Revenue”.
- 42 In section 30(1) of the Pension Schemes Act 1993 (securing liability of scheme for protected rights), for “Secretary of State” there is substituted “Inland Revenue”.
- 43 In section 31(3)(a) of the Pension Schemes Act 1993 (application of resources of pension scheme), for “Secretary of State” there is substituted “Inland Revenue”.
- 44 In section 33A(1) of the Pension Schemes Act 1993 (auditor or actuary to report contravention)—
- (a) for “Secretary of State”, in both places where it occurs, there is substituted “Inland Revenue”, and
  - (b) for “his” there is substituted “their”.
- 45 (1) Section 34 of the Pension Schemes Act 1993 (cancellation, variation, surrender and refusal of certificates) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
  - (3) In subsection (2)(a), for “he has” there is substituted “they have”.
  - (4) In subsections (4) and (5), for “he considers” and “he” there are substituted respectively “they consider” and “they”.
- 46 (1) Section 42A of the Pension Schemes Act 1993 (reduced rates of Class 1 contributions and rebates for members of money purchase contracted-out schemes) is amended as follows.
- (2) In subsection (3), for “Secretary of State” there is substituted “Inland Revenue”.
  - (3) In subsection (5)—
    - (a) for “Secretary of State” there is substituted “Inland Revenue”, and
    - (b) for “pays”, “he” and “is”, in each place where they occur, there are substituted respectively “pay”, “they” and “are”.
- 47 (1) Section 43 of the Pension Schemes Act 1993 (payment of minimum contributions to personal pension schemes) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.

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- (3) In subsection (4), for “is” there is substituted “are”.
- (4) In subsection (5)—
  - (a) for “pays” and “is” there are substituted respectively “pay” and “are”, and
  - (b) for “he”, in each place where it occurs, there is substituted “they”.
- (5) In subsection (6)—
  - (a) for “pays”, “is” and “does” there are substituted respectively “pay”, “are” and “do”, and
  - (b) for “he”, in each place where it occurs, there is substituted “they”.
- 48 (1) Section 44 of the Pension Schemes Act 1993 (earner’s chosen scheme for purposes of section 43) is amended as follows.
  - (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
  - (3) In subsection (1), for “rejects” there is substituted “reject”.
  - (4) In subsection (1A), for “is” there is substituted “are”.
- 49 In section 45(1) of the Pension Schemes Act 1993 (amount of minimum contributions), for “Secretary of State is” there is substituted “Inland Revenue are”.
- 50 In section 45B(2) of the Pension Schemes Act 1993 (money purchase and personal pension schemes: verification of ages), after “Secretary of State”, in both places where it occurs, there is inserted “or the Inland Revenue”.
- 51 (1) Section 50 of the Pension Schemes Act 1993 (powers to approve arrangements for scheme ceasing to be certified) is amended as follows.
  - (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
  - (3) In subsection (2), for “has”, in both places where it occurs, and “his” there are substituted respectively “have” and “their”.
  - (4) In subsection (3), for “he subsequently approves” there is substituted “they subsequently approve”.
  - (5) In subsection (4), for “has” there is substituted “have”.
- 52 In section 53 of the Pension Schemes Act 1993 (supervision of former contracted-out schemes), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- 53 In section 54 of the Pension Schemes Act 1993 (supervision of former appropriate personal pension schemes), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- 54 In section 56(2) of the Pension Schemes Act 1993 (payment of contributions equivalent premiums on termination of certified status: supplementary provisions), for “Secretary of State” there is substituted “Inland Revenue”.
- 55 In section 57(4) of the Pension Schemes Act 1993 (elections to pay contributions equivalent premiums), for “the Secretary of State considers” and “he” there are substituted respectively “the Inland Revenue consider” and “they”.

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- 56 (1) Section 63 of the Pension Schemes Act 1993 (further provisions concerning calculations relating to premiums) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- (3) In subsection (3), for “is satisfied”, “he may”, in both places where it occurs, and “he thinks” there are substituted respectively “are satisfied”, “they may” and “they think”.
- (4) In subsection (5), for “he thinks” there is substituted “they think”.
- 57 In section 67(2) of the Pension Schemes Act 1993 (non-payment of contributions equivalent premiums), for “Secretary of State” there is substituted “Inland Revenue”.
- 58 In section 68(5) of the Pension Schemes Act 1993 (treatment of unpaid contributions equivalent premiums), for “Secretary of State”, in both places where it occurs, there is substituted “Inland Revenue”.
- 59 In section 155 of the Pension Schemes Act 1993 (requirement to give information)—
- (a) after “Secretary of State” there is inserted “or the Inland Revenue”, and
- (b) after “requires” there is inserted “or they require”.
- 60 In section 156 of the Pension Schemes Act 1993 (information as to guaranteed minimum pensions)—
- (a) after “Secretary of State” there is inserted “or the Inland Revenue”, and
- (b) after “him” there is inserted “or, as the case may be, to the Inland Revenue”.
- 61 (1) Section 177 of the Pension Schemes Act 1993 (general financial arrangements) is amended as follows.
- (2) In subsection (1), after “Secretary of State” there is inserted “or the Inland Revenue”.
- (3) In subsection (2)—
- (a) in paragraph (a), for “Secretary of State” there is substituted “Inland Revenue”, and
- (b) in paragraph (b), for “him” there is substituted “the Secretary of State”.
- (4) In subsection (3), after paragraph (b) there is inserted—
- “(c) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III.”
- (5) In subsection (5)(a), after “Secretary of State” there is inserted “or the Inland Revenue”.
- (6) In subsection (7)(d), for “him” there is substituted “the Inland Revenue”.
- 62 (1) Schedule 2 to the Pension Schemes Act 1993 (certification regulations) is amended as follows.
- (2) In paragraph 2(1) (determination of date of employment), for “Secretary of State” there is substituted “Inland Revenue”.
- (3) In paragraph 3 (notice by employer), for “Secretary of State” there is substituted “Inland Revenue”.

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- (4) In paragraph 5 (contributions equivalent premiums)—
    - (a) in sub-paragraph (1), for “Secretary of State” and “he” there are substituted respectively “Inland Revenue” and “they”,
    - (b) in sub-paragraph (3)—
      - (i) in paragraph (e), for “Secretary of State is” there is substituted “Inland Revenue are”, and
      - (ii) in paragraph (f), for “Secretary of State” there is substituted “Inland Revenue”, and
    - (c) in sub-paragraphs (3A), (3B)(b), (3C)(c) and (4), for “Secretary of State” there is substituted “Inland Revenue”.
  - (5) In paragraph 7(4) (regulations relating to certain public service pension schemes)—
    - (a) in paragraph (a), for “by him” there is substituted “by the Inland Revenue”, and
    - (b) in paragraphs (b) and (d), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.
- 63 In Schedule 6 to the Pension Schemes Act 1993 (transitional provisions and savings), in paragraph 14(3)—
- (a) for “Secretary of State has” there is substituted “Inland Revenue have”,
  - (b) for “he subsequently ascertains” there is substituted “they subsequently ascertain”,
  - (c) in paragraph (a), for “him” and “he”, in both places where it occurs, there are substituted respectively “them” and “they”, and
  - (d) in paragraph (b), for “Secretary of State”, “he” and “him” there are substituted respectively “Inland Revenue”, “they” and “them”.