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*Changes to legislation: There are currently no known outstanding effects  
for the Pensions Act 2007, Paragraph 38. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### STATE PENSION: CONSEQUENTIAL AND RELATED AMENDMENTS

##### PART 7

###### ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

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

38 In section 181(1) of that Act (general interpretation) insert at the appropriate places—

““the flat rate introduction year” has the meaning given by section 122 of the Social Security Contributions and Benefits Act 1992;”;

““the upper accrual point” has the meaning given by section 122 of the Social Security Contributions and Benefits Act 1992;”.

**Changes to legislation:**

There are currently no known outstanding effects for the Pensions Act 2007, Paragraph 38.