

Status: Point in time view as at 06/04/2015. This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act 2007, SCHEDULE 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4

Section 15

ABOLITION OF CONTRACTING-OUT FOR DEFINED CONTRIBUTION PENSION SCHEMES

PART 1

AMENDMENTS HAVING EFFECT AS FROM ABOLITION DATE

Pension Schemes Act 1993 (c. 48)

- 1 The Pension Schemes Act 1993 has effect subject to the following amendments.
- 2 (1) Section 7 (issue of contracting-out and appropriate scheme certificates) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) Regulations shall provide for HMRC to issue certificates stating that the employment of an earner in employed earner's employment is contracted-out employment by reference to an occupational pension scheme.
- (1A) In this Act such a certificate is referred to as “a contracting-out certificate”.”
- (3) Omit subsections (4) to (6) (provisions relating to appropriate scheme certificates in respect of personal pension schemes).
- (4) In subsection (7) (no certificate to have effect from a date earlier than its issue) omit “or appropriate scheme certificate”.
- (5) After that subsection insert—
- “(8) References in this Act to a contracting-out certificate, a contracted-out scheme and to contracting-out in a context relating to a money purchase contracted-out scheme are to be construed in accordance with section 181A.”
- (6) In the sidenote, omit “and appropriate scheme”.
- 3 (1) Section 8 (definitions of certain terms) is amended as follows.
- (2) In subsection (1) (definition of “contracted-out employment”) for the words from “he is under pensionable age” to the end of paragraph (a) substitute “—
- (a) he is under pensionable age;
- (aa) his service in the employment is for the time being service which qualifies him for a pension provided by an occupational pension scheme contracted out by virtue of satisfying section 9(2) (in this Act referred to as “a salary related contracted-out scheme”);”.
- (3) After subsection (1) insert—

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“(1A) In addition, in relation to any period before the abolition date, the employment of an earner in employed earner's employment was “contracted-out employment” in relation to him during that period if—
(a) he was under pensionable age;
(b) his employer made minimum payments in respect of his employment to a money purchase contracted-out scheme, and
(c) there was in force a contracting-out certificate issued in accordance with this Chapter (as it then had effect) stating that the employment was contracted-out employment by reference to the scheme.”

(4) In subsection (2) for “for the purposes of section 42A” substitute “ for the tax year in which the week falls as specified in an order made under section 42B (as it had effect before the abolition date) ”.

- 4 (1) Section 9 (general requirements for certification of schemes) is amended as follows.
- (2) In subsection (1) (requirements for occupational pension schemes) omit “or (3)”.
- (3) Omit subsections (3) and (5) (requirements for money purchase occupational schemes and personal pension schemes).
- (4) In subsection (6) (meaning of “relevant requirements”)—
 - (a) in paragraph (a) omit “or, as the case may be, appropriate”;
 - (b) in paragraph (b) omit “or, as the case may be, of being an appropriate scheme,”.

5 F1

Textual Amendments
F1 Sch. 4 para. 5 repealed (6.4.2012) by Pensions Act 2008 (c. 30), ss. 148, 149(1)(2)(i), Sch. 11 Pt. 3; S.I. 2011/1266, art. 2(c)

6 Omit section 12 (determination of basis on which scheme is contracted-out).

7 F2

Textual Amendments
F2 Sch. 4 para. 7 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a)) by virtue of The Pensions Act 2008 (Abolition of Protected Rights) (Consequential Amendments) (No.2) Order 2011 (S.I. 2011/1730), art.8(1)

8 F3

Textual Amendments
F3 Sch. 4 paras. 8-10 repealed (6.4.2012) by Pensions Act 2008 (c. 30), ss. 148, 149(1)(2)(i), Sch. 11 Pt. 3; S.I. 2011/1266, art. 2(c)

9 F4

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Textual Amendments

F4 Sch. 4 paras. 8-10 repealed (6.4.2012) by Pensions Act 2008 (c. 30), ss. 148, 149(1)(2)(i), Sch. 11 Pt. 3; S.I. 2011/1266, art. 2(c)

10 **F5**

Textual Amendments

F5 Sch. 4 paras. 8-10 repealed (6.4.2012) by Pensions Act 2008 (c. 30), ss. 148, 149(1)(2)(i), Sch. 11 Pt. 3; S.I. 2011/1266, art. 2(c)

11 Omit sections 28 to 29 (ways of giving effect to protected rights etc.).

12 **F6**

Textual Amendments

F6 Sch. 4 paras. 12-14 repealed (6.4.2012) by Pensions Act 2008 (c. 30), ss. 148, 149(1)(2)(i), Sch. 11 Pt. 3; S.I. 2011/1266, art. 2(c)

13 **F7**

Textual Amendments

F7 Sch. 4 paras. 12-14 repealed (6.4.2012) by Pensions Act 2008 (c. 30), ss. 148, 149(1)(2)(i), Sch. 11 Pt. 3; S.I. 2011/1266, art. 2(c)

14 **F8**

Textual Amendments

F8 Sch. 4 paras. 12-14 repealed (6.4.2012) by Pensions Act 2008 (c. 30), ss. 148, 149(1)(2)(i), Sch. 11 Pt. 3; S.I. 2011/1266, art. 2(c)

15 (1) Section 34 (cancellation, variation, surrender and refusal of certificates) is amended as follows.

(2) For subsection (1) (regulations to provide for cancellation etc. of contracting-out or appropriate scheme certificates) substitute—

“(1) Regulations shall provide for the cancellation, variation or surrender of a contracting-out certificate, or the issue of a new certificate—

- (a) on any change of circumstances affecting the treatment of an employment as contracted-out employment; or
- (b) where the certificate was issued on or after the principal appointed day, if any employer of persons in the description of employment to which the scheme in question relates, or the actuary of the scheme, fails to provide HMRC, at prescribed intervals, with such documents as may be prescribed for the purpose of verifying that the conditions of section 9(2B) are satisfied.”

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- (3) In subsection (3) (continued contracting-out of scheme dependent on conditions for contracting-out remaining satisfied)—
- (a) for paragraphs (a) and (b) substitute “by or by virtue of any provision of this Part the contracting-out of a scheme in relation to an employment depends on the satisfaction of a particular condition”;
 - (b) omit “or, as the case may be, the scheme's continuing to be an appropriate scheme”;
 - (c) omit “or appropriate scheme”.
- (4) Omit subsection (5) (circumstances in which HMRC can withhold etc. appropriate scheme certificate).
- (5) In subsection (8) (cancellation etc. of certificates not to have effect from a time earlier than when cancellation etc. made) omit “or appropriate scheme certificate”.
- (6) After subsection (8) insert—
- “(9) A reference in this section to a contracting-out certificate does not include a reference to a contracting-out certificate issued in respect of a money purchase contracted-out scheme.”

16 F9

Textual Amendments

F9 Sch. 4 para. 16 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), **art. 8(1)**)

- 17 In section 42A (reduced rates of Class 1 contributions, and rebates) at the end insert—
- “(8) For the purposes of this section “the appropriate age-related percentage” and “the appropriate flat-rate percentage”, in relation to a tax year beginning before the abolition date, are the percentages specified as such for that tax year in an order made under section 42B (as it had effect prior to that date).”
- 18 Omit section 42B (determination and alteration of rates of contributions, and rebates, applicable under section 42A).
- 19 In section 43 (payment of minimum contributions to personal pension schemes) at the end insert—
- “(7) In this section “the earner's chosen scheme” means the scheme which was immediately before the abolition date the earner's chosen scheme in accordance with section 44 (as it had effect prior to that date).”
- 20 Omit section 44 (earner's chosen scheme).
- 21 In section 45 (amount of minimum contributions) at the end insert—
- “(4) For the purposes of this section “the appropriate age-related percentage”, in relation to a tax year beginning before the abolition date, is the percentage (or percentages) specified as such for that tax year in an order made under section 45A (as it had effect prior to that date).”

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22 Omit section 45A (determination and alteration of rates of minimum contributions under section 45).

23 (1) Section 48A (additional pension and other benefits) is amended as follows.

(2) In subsection (1) (effect of reductions and payments for contracted-out schemes on earnings factors) in paragraph (a) for “or 42A” substitute “ or, in the case of a week falling before the abolition date, under section 42A (as it then had effect) ”.

(3) In paragraph (b) of that subsection, for “an amount is paid under section 45(1)” substitute “ in the case of a week falling before the abolition date, an amount is paid under section 45(1) (as it then had effect) ”.

24 F10

Textual Amendments

F10 Sch. 4 para. 24 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), **art. 8(1)**)

25 F11

Textual Amendments

F11 Sch. 4 para. 25 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), **art. 8(1)**)

26 In section 55 (payment of state scheme premiums on termination of certified status) in subsection (2) (prescribed person to pay contributions equivalent premium) in paragraph (a) omit “(other than a money purchase contracted-out scheme)”.

27 F12

Textual Amendments

F12 Sch. 4 para. 27 repealed (6.4.2009) by [Pensions Act 2008 \(c. 30\)](#), ss. 148, 149(1), {Sch. 11 Pt. 2}; [S.I. 2009/82](#), **art. 2(2)(g)**)

28 In section 87 (general protection principle) in subsection (1) (when subsection applies) in paragraph (a)(i), for “which is not a money purchase contracted-out scheme” substitute “ that satisfies the requirements of section 9(2) ”.

29 In section 96 (further provisions concerning exercise of option to take cash equivalent under section 95) in subsection (2) (circumstances in which option must be exercised in relation to balance of cash equivalent after deducting amount sufficient to meet certain liabilities of trustees etc.) in paragraph (a)(ii) omit “which is not an appropriate scheme”.

30 F13

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Textual Amendments

F13 Sch. 4 para. 30 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), **art. 8(1)**)

31 In section 163 (exemption of certain schemes from rule against perpetuities) in subsection (2) (schemes to which the exemption applies) omit paragraph (c) (appropriate schemes).

32 **F14**

Textual Amendments

F14 Sch. 4 para. 32 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), **art. 8(1)**)

33 **F15**

Textual Amendments

F15 Sch. 4 para. 33 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), **art. 8(1)**)

34 (1) Section 181 (general interpretation) is amended as follows.

(2) In subsection (1)—

(a) at the appropriate places insert—

““abolition date” means the day appointed for the commencement of section 15(1) of the Pensions Act 2007;”;

““HMRC” means the Commissioners for Her Majesty's Revenue and Customs;”;

(b) for the definition of “appropriate scheme certificate” and references to an appropriate scheme, substitute—

““appropriate scheme” and “appropriate scheme certificate” are to be construed in accordance with section 181A;”;

(c) in the definition of “contracting-out certificate” and references to contracted-out scheme and to contracting-out, at the end insert “and section 181A”;

(d) for the definition of “money purchase contracted-out scheme” substitute—

““money purchase contracted-out scheme” is to be construed in accordance with section 181A;”.

(3) In subsection (4) (regulations may prescribe the persons who are to be regarded as members or prospective members of an occupational scheme etc.) omit “, 44”.

35 After section 181 insert—

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“181A Interpretation of references to money purchase contracted-out schemes or appropriate schemes after abolition date

- (1) This section applies for the interpretation of this Act on and after the abolition date.
- (2) An occupational pension scheme was a money purchase contracted-out scheme at a time before the abolition date if, at that time, the scheme was contracted-out by virtue of satisfying section 9(3) (as it then had effect).
- (3) A money purchase contracted-out scheme was, at a time before the abolition date, a contracted-out scheme in relation to an earner's employment if it was, at that time, specified in a contracting-out certificate in relation to that employment; and references to the contracting-out of a scheme are, in relation to a money purchase contracted-out scheme, references to its inclusion in such a certificate.
- (4) Any reference to a contracting-out certificate is, in relation to a money purchase contracted-out scheme, a reference to a certificate issued by virtue of section 7, as it had effect before the abolition date, in relation to the employment of an earner in employed earner's employment which was contracted-out by reference to that scheme.
- (5) Any certificate so issued that was, at a time before the abolition date, in force in respect of an employed earner's employment is to be taken as conclusive that the employment was, at that time, contracted-out employment.
- (6) A personal pension scheme was an appropriate scheme at a time before the abolition date if, at that time, there was in force a certificate issued under section 7(1)(b) (as it then had effect) stating that the scheme was an appropriate scheme; and “appropriate scheme certificate” means such a certificate.
- (7) Any appropriate scheme certificate in force in relation to a scheme at any time before the abolition date is to be taken as conclusive that the scheme was, at that time, an appropriate scheme.”

Pensions Act 1995 (c. 26)

36 F16

Textual Amendments

F16 Sch. 4 para. 36 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a)) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), [art. 8\(1\)](#)

Welfare Reform and Pensions Act 1999 (c. 30)

37 In section 1 of the Welfare Reform and Pensions Act 1999 (meaning of “stakeholder pension scheme”)—
(a) in subsection (1) in paragraph (a), for “(10)” substitute “ (9) ”;

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- (b) omit subsection (10) (stakeholder pension scheme must be contracted-out).
- 38 In section 2 of that Act (registration of stakeholder pension schemes) in subsection (2) (when Authority to register schemes) in paragraph (b)(i), for “to (10)” substitute “to (9)”.
- 39 Omit section 7 of that Act (reduced rates of contributions for money purchase contracted-out schemes and appropriate personal pension schemes etc.: power to specify different percentages).
- 40 F17

Textual Amendments

- F17** Sch. 4 para. 40 repealed (6.4.2009) by [Pensions Act 2008 \(c. 30\)](#), ss, 148, 149(1), {Sch. 11 Pt. 2}; [S.I. 2009/82, art. 2\(2\)\(g\)](#)

Pensions Act 2004 (c. 35)

- 41 In section 257 of the Pensions Act 2004 (conditions for pension protection on transfer of employment) omit subsection (7) (minimum payments made under contracted-out money purchase scheme to be disregarded).

PART 2

FURTHER AMENDMENTS

Social Security Contributions and Benefits Act 1992 (c. 4)

- 42 (1) Section 4C of the SSCBA (power to make provision in consequence of provision made by or by virtue of section 4B(2) etc.) is amended as follows.
- (2) In subsection (2) (purposes for which regulations may be made) omit paragraph (d) (purposes relating to minimum payments).
- (3) In subsection (5) (matters in respect of which regulations may have retrospective effect)—
- (a) in paragraph (b) (amount of rebate under section 41(1D) or 42A(2C) of the Pension Schemes Act 1993 (c. 48)) omit “or 42A(2C)”;
 - (b) omit paragraphs (g) and (h) (liability to make, and amount of, minimum payments);
 - (c) omit paragraphs (i) and (j) (liability to make, and amount of, payments under section 42A(3) of that Act or minimum contributions).

Commencement Information

- I1** Sch. 4 para. 42 partly in force at 6.4.2015; Sch. 4 para. 42 not in force at Royal Assent see [s. 30\(2\)\(b\)](#); Sch. 4 para. 42(1) in force for specified purposes and Sch. 4 para. 42(2)(3)(b) fully in force at 6.4.2015 by [S.I. 2011/1267, art. 3\(i\)\(ii\)](#)
- I2** Sch. 4 para. 42(1) in force at 6.4.2015 for specified purposes by [S.I. 2011/1267, art. 3\(a\)\(i\)](#)
- I3** Sch. 4 para. 42(2)(3)(b) in force at 6.4.2015 by [S.I. 2011/1267, art. 3\(a\)\(ii\)](#)

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PROSPECTIVE

- 43 In section 8 of the SSCBA (calculation of primary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c), for “sections 41 and 42A” substitute “ section 41 ”.

PROSPECTIVE

- 44 In section 9 of the SSCBA (calculation of secondary Class 1 contributions) in subsection (3) (provisions to which calculation is subject) in paragraph (c), for “sections 41 and 42A” substitute “ section 41 ”.

PROSPECTIVE

- 45 (1) In Schedule 1 to the SSCBA (supplementary provisions relating to contributions of Classes 1, 1A, 1B, 2 and 3) paragraph 1 (Class 1 contributions where earner is in more than one employment) is amended as follows.
- (2) In sub-paragraph (3) (determination of amount of primary Class 1 contributions where aggregate earnings include earnings from contracted-out employment)—
- (a) omit paragraphs (a) and (b);
 - (b) in paragraph (c), for sub-paragraphs (i) and (ii) substitute “ to such part of the aggregated earnings attributable to COSRS service as exceeds the current primary threshold and does not exceed the current upper earnings limit ”;
 - (c) in paragraph (d), for “part or parts attributable to COMPS or COSRS service” substitute “ part attributable to COSRS service ”.
- (3) In sub-paragraph (6) (determination of amount of secondary Class 1 contributions where aggregate earnings include earnings from contracted-out employment) omit paragraphs (a) and (b).
- (4) In sub-paragraph (9) (interpretation) omit the definition of “COMPS service”.

Pension Schemes Act 1993 (c. 48)

- 46 The Pension Schemes Act 1993 has effect subject to the following amendments.

Commencement Information

- 14** Sch. 4 para. 46 partly in force at 6.4.2015; Sch. 4 para. 46 not in force at Royal Assent see s. 30(2)(b); Sch. 4 para. 46 in force for specified purposes at 6.4.2012 by S.I. 2011/1267, art. 2(b) (as amended by S.I. 2012/911, art. 2(a)(i)); Sch. 4 para. 46 in force for specified purposes at 6.4.2015 by S.I. 2011/1267, art. 3(a)(iii) (as amended by S.I. 2012/911, art. 2(c))
- 15** Sch. 4 para. 46 in force at 6.4.2015 for specified purposes by S.I. 2011/1267, art. 3(a)(iii) (as amended (20.3.2012) by S.I. 2012/911, art. 2(c))

- 47 In section 8 (meaning of, among other things, “minimum payment”) omit subsection (3) (regulations may make provision about manner in which minimum payments to be made etc.).

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Commencement Information

I6 Sch. 4 para. 47 in force at 6.4.2015 by S.I. 2011/1267, art. 3(a)(iv)

PROSPECTIVE

48 In section 20 (transfer of accrued rights) in subsection (3) (regulations may provide for certain provisions to have effect subject to modifications) omit “and 43 to 45”.

49 Omit section 31 (investment and resources of scheme).

Commencement Information

I7 Sch. 4 para. 49 in force at 6.4.2015 by S.I. 2011/1267, art. 3(a)(iv)

PROSPECTIVE

50 In section 40 (scope of Chapter 2 of Part 3) omit paragraph (b) (which relates to contributions to be paid by HMRC in respect of members of money purchase contracted-out schemes or of appropriate personal pension schemes).

PROSPECTIVE

51 Omit section 42A (reduced rates of contributions, and rebates, for members of money purchase contracted-out schemes etc.).

PROSPECTIVE

52 Omit section 43 (payment of minimum contributions to personal pension schemes).

PROSPECTIVE

53 Omit section 45 (amount of minimum contributions).

54 Omit section 45B (money purchase and personal pension schemes: verification of ages).

Commencement Information

I8 Sch. 4 para. 54 in force at 6.4.2015 by S.I. 2011/1267, art. 3(a)(iv)

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PROSPECTIVE

55 F18

Textual Amendments

F18 Sch. 4 para. 55 omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), [art. 8\(2\)\(a\)](#))

PROSPECTIVE

56 In section 164 (Crown employment) in subsection (2) (employees of Crown to be treated as employed earners for certain purposes) [^{F19}omit paragraph (b)].

Textual Amendments

F19 Words in Sch. 4 para. 56 substituted (the amendment coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a) by [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), [art. 8\(2\)\(b\)](#))

PROSPECTIVE

57 (1) Section 177 (general financial arrangements) is amended as follows.
(2) In subsection (2) (amounts to be paid out of the National Insurance Fund)—
(a) in paragraph (za) (payments by HMRC under various provisions) omit “or section 42A(2C) or (3)”;
(b) omit paragraph (a) (minimum contributions paid by HMRC under section 43).
(3) In subsection (7) (amounts to be paid into National Insurance Fund) in paragraph (a), omit “, 42A(2D) or (5) or 43(5) or (6)”.

PROSPECTIVE

58 (1) Section 181 (interpretation) is amended as follows.
(2) In subsection (1), omit the definition of “minimum contributions”.
(3) In subsection (4) (regulations may prescribe the persons who are to be regarded as members or prospective members of an occupational scheme etc.) omit “, 43”.

59 (1) Schedule 2 (certification regulations) is amended as follows.
(2) In Part 1 (occupational pension schemes) in paragraph 4 (regulations may modify certain provisions of Part 3 in cases where person employed in two or more employments) in sub-paragraph (1), for “and 66 to 68” substitute “, 67 and 68”.

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- (3) In paragraph 5 (state scheme premiums) in sub-paragraph (1) (regulations may require provision of information to HMRC for purpose of certain provisions) for the words from “sections 37” to the end substitute “sections 37, ^{F20} . . . , 50 to 63 and 159(1) to (3) and (6) ^{F20}”
- (4) In paragraph 6 (schemes covering different employers) in sub-paragraph (1) (regulations may modify certain provisions in cases where earner under different employers qualifies for benefits of same occupational pension scheme) for “and 66 to 68” substitute “ , 67 and 68 ”.

Textual Amendments

F20 Words in [Sch. 4 para. 59\(3\)](#) omitted (the omission coming into force immediately before 6.4.2012 in accordance with art. 1(2)(a)) by virtue of [The Pensions Act 2008 \(Abolition of Protected Rights\) \(Consequential Amendments\) \(No.2\) Order 2011 \(S.I. 2011/1730\)](#), [art. 8\(2\)\(c\)](#)

Commencement Information

- I9** [Sch. 4 para. 59](#) wholly in force at 6.4.2015; [Sch. 4 para. 59](#) not in force at Royal Assent see [s. 30\(2\)\(b\)](#); [Sch. 4 para. 59\(1\)](#) in force for specified purposes and [Sch. 4 para. 59\(2\)\(4\)](#) in force at 6.4.2012 by [S.I. 2011/1267](#), [art. 2\(b\)](#) (as amended by [S.I. 2012/911](#), [art. 2\(a\)\(ii\)\(iii\)](#)); [s. 59\(1\)\(4\)](#) in force at 6.4.2015 by [S.I. 2011/1267](#), [art. 3\(a\)\(v\)\(vi\)](#)
- I10** [Sch. 4 para. 59\(1\)](#) in force at 6.4.2015 for specified purposes by [S.I. 2011/1267](#), [art. 3\(a\)\(v\)](#)
- I11** [Sch. 4 para. 59\(3\)](#) in force at 6.4.2015 by [S.I. 2011/1267](#), [art. 3\(a\)\(vi\)](#)

- 60 (1) Paragraph 2 of Schedule 4 (priority in bankruptcy etc.: employer's contributions to occupational pension scheme) is amended as follows.
- (2) Omit sub-paragraphs (2) and (3) (sums owed on account of employer's minimum payments to a money purchase contracted-out scheme).
- (3) In sub-paragraph (3A) (definition of “the appropriate amount”)—
- (a) in the opening words, omit “or (3)”;
 - (b) in paragraph (a), omit “or (2) (as the case may be)”.
- (4) In sub-paragraph (5) (interpretation)—
- (a) omit the definition of “appropriate flat-rate percentage”;
 - [^{F21}(b) in the definition of “the percentage for contributing earners”—
 - (i) omit the words “(a) in relation to a salary related contracted-out scheme.”;
 - (ii) omit paragraph (b) and the preceding “and”;
 - (c) in the definition of “the percentage for non-contributing earners”—
 - (i) omit the words “(a) in relation to a salary related contracted-out scheme.”;
 - (ii) omit paragraph (b) and the preceding “and”.]

Textual Amendments

F21 [Sch. 4 para. 60\(4\)\(b\)\(c\)](#) substituted (3.1.2012) by [Pensions Act 2011 \(c. 19\)](#), [ss. 27, 38\(3\)\(c\)](#)

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Commencement Information

I12 Sch. 4 para. 60 wholly in force at 6.4.2012; Sch. 4 para. 60 not in force at Royal Assent see s. 30(2)(b); Sch. 4 para. 60 fully in force at 6.4.2012 by S.I. 2011/1267, art. 2(b) (as amended by S.I. 2012/911, art. 2(a)(iv))

PART 3

SAVINGS

Issue and cancellation etc. of certificates for periods before the abolition date

- 61 Nothing in the relevant amendments and repeals affects the continued operation of any regulations in force under section 7(1) and (7) of the PSA 1993 (issue of certificates) immediately before the abolition date in relation to the issue of a certificate having effect for a period before the abolition date.
- 62 (1) Nothing in the relevant amendments and repeals affects the continued operation of section 34 of the PSA 1993 (cancellation, variation, surrender and refusal of certificates), or any regulations in force under it immediately before the abolition date, for the purposes of a retrospective act.
- (2) In sub-paragraph (1) “a retrospective act” means the cancellation, variation, surrender or refusal of a certificate, or the issue of an amended certificate, where—
- (a) the certificate was in force for a period beginning before the abolition date (or, in the case of a refusal of a certificate, would have related to such a period if it had been issued), and
 - (b) the cancellation, variation, surrender, refusal or issue—
 - (i) is made after the abolition date, but
 - (ii) has effect from a date before that date.
- (3) An amended certificate issued by virtue of this paragraph must provide for it to cease to have effect as from the abolition date.
- (4) In this paragraph and paragraph 61 “a certificate” means an appropriate scheme certificate or a contracting-out certificate in respect of a money purchase contracted-out scheme, and each of those terms has the meaning given by section 181(1) of the PSA 1993.
- 63 Nothing in the relevant amendments and repeals affects the continued operation of section 164(2) of the PSA 1993 (persons employed by or under the Crown to be treated as employed earners for the purposes of certain provisions) in relation to the provisions of that Act saved by paragraphs 61 and 62.
- 64 Nothing in the relevant amendments and repeals affects the continued operation of section 177(3)(b)(ii) of the PSA 1993 (administrative expenses of the Secretary of State, other than those arising out of certain provisions, to be paid out of the National Insurance Fund into the Consolidated Fund) in relation to the estimated administrative expenses of the Secretary of State in carrying into effect the provisions of that Act saved by paragraphs 61 and 62.

Status: Point in time view as at 06/04/2015. This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Pensions Act 2007, SCHEDULE 4. (See end of Document for details)

Determination of question whether scheme was appropriate scheme

- 65 Nothing in the relevant amendments and repeals affects the continued operation of any regulations in force under section 7(6) of the PSA 1993 (issue of certificates) immediately before the abolition date.

Preservation of earner's chosen scheme

- 66 (1) Nothing in the relevant amendments and repeals—
- (a) prevents the giving of a preceding tax year notice, or
 - (b) otherwise affects the operation of section 44 of the PSA 1993 in relation to such a notice.
- (2) In sub-paragraph (1) a “preceding tax year notice” means a notice within section 44(1) of the PSA 1993 which is given on or after the abolition date but in which the date specified in accordance with that provision falls before the abolition date.

Interpretation etc.

- 67 (1) In this Part of this Schedule—
- “the abolition date” has the same meaning as in section 15;
 - “the PSA 1993” means the Pension Schemes Act 1993 (c. 48);
 - “the relevant amendments and repeals” means—
- (a) the amendments and repeals made by Part 1 of this Schedule, and
 - (b) the consequential repeals and revocations in Part 6 of Schedule 7.
- (2) Nothing in this Part of this Schedule is to be read as affecting the generality of section 16 of the Interpretation Act 1978 (c. 30) (general savings).

Status:

Point in time view as at 06/04/2015. This version of this schedule contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Pensions Act 2007, SCHEDULE 4.