

## SCHEDULE 2

Regulations 14 and 16

MODIFICATIONS OF PENSIONS LEGISLATION, AND RELEVANT  
LEGAL REQUIREMENTS FOR THE PURPOSES OF SECTION 293

1.—(1) In this Schedule, a reference to a section of an Act includes a reference to any subordinate legislation made or having effect as if made under that section.

(2) In this Schedule, “the 2000 Act” means the Child Support, Pensions and Social Security Act 2000(1).

2. For the purposes of regulations 14 and 16—

- (a) the provisions of pensions legislation which are modified in their application to European members and European survivors of cross-border schemes, and
- (b) the relevant legal requirements for the purposes of section 293,

are the provisions listed in Column 1 of Table 1—

**Table 1**

<i>Provision of the 1995 Act</i>	<i>Description of provision of the 1995 Act</i>
Section 50(1) to (5) and (7)(2)	Resolution of disputes

3. For the purposes of regulations 14 and 16—

- (a) the provisions of pensions legislation which are modified in relation to European members and European survivors of cross-border schemes, other than European members of a cross-border scheme which is a pre-23rd September 2005 scheme who became members of that scheme before the commencement date and European survivors of such members, and
- (b) the relevant legal requirements for the purposes of section 293,

are the provisions listed in Column 1 of Table 2 set out below—

**Table 2**

<i>Provisions of the 1993 Act</i>	<i>Description of provisions of the 1993 Act</i>
Sections 69 to 76 and 81 and 82(3)	Preservation of benefit under occupational schemes
Sections 83 to 86(4)	Revaluation of accrued benefits (excluding guaranteed minimum pensions)
Sections 93 to 98, 99(1) to (4A), (7)(a) and (8), 100 and 101(5)	Transfer values

(1) [2000 c. 19](#).

(2) Section 50 is substituted by sections 50, 50A and 50B by virtue of section 273 of the Act on a date to be appointed.

(3) Section 70(1)(ii) is amended by S.I. [2005/2053](#). Section 71(3) was substituted by section 263(1) of the Act. Section 72(4) was inserted by section 263(2) of the Act. Section 73(2)(a)(ii) was amended by Schedules 2 and 13 to the 1999 Act.

(4) Section 83(1) was amended, and section 83(1A) and (4) were inserted, by Schedule 12 to the 1999 Act. Section 84(5) was repealed in part by Schedules 5 and 7 to the 1995 Act. Section 84(5)(b) and (6) are inserted by section 281 of the Act, and section 84(5) is amended by S.I. [2005/2053](#). Section 85 was amended by Schedule 12 to the 1999 Act.

(5) Section 93(1)(a) was substituted, and section 93(1A) and (1B) were inserted, by section 152 of the 1995 Act. Section 93(1ZA) was inserted by Schedule 12 to the 1999 Act. Section 94(1)(a) was amended, and section 94(1)(aa), (1A) and (3), and the definition of “the guarantee date” in section 94(2) were inserted, by section 154 of the 1995 Act. Section 94(1B) was inserted by Schedule 12 to the 1999 Act. Section 94(2) is amended, and section 94(2A) is inserted, by Schedule 12 to the Act. Section 95(1) was amended by Schedule 6 to the 1995 Act. Section 95(2)(c) was amended by S.I. [2001/3649](#).

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

<i>Provisions of the 1993 Act</i>	<i>Description of provisions of the 1993 Act</i>
Sections 101AA to 101AI(6)	Early leavers: cash transfer sums and contribution refunds
<i>Provisions of the 1995 Act</i>	<i>Description of provisions of the 1995 Act</i>
Sections 51 to 54(7)	Indexation
Sections 91 to 94(8)	Assignment, forfeiture, bankruptcy etc.

4. For the purposes of regulation 14, the other provisions of pensions legislation which are modified in their application to European members and European survivors of cross-border schemes are the provisions listed in Column 1 of Table 3 set out below.

**Table 3**

<i>Provisions of the 1993 Act</i>	<i>Description of provisions of the 1993 Act</i>
Section 99(7)(b)(9)	Trustees' duties after exercise of option
<i>Provisions of the 1995 Act</i>	<i>Description of provisions of the 1995 Act</i>
Section 50(6)	Resolution of disputes

5. For the purposes of regulation 16, the other relevant legal requirements for the purposes of section 293 are the provisions listed in Column 1 of Table 4 set out below.

**Table 4**

<i>Provisions of the 1993 Act</i>	<i>Description of provisions of the 1993 Act</i>
Sections 9 and 10(10)	General requirements for certification

- Section 95(4) was repealed by Schedules 5 and 9 to the 2000 Act. Section 96(2)(a) and (3)(a) were amended by Schedule 5 to the 1995 Act, and section 96(2)(a)(ii) was repealed by Schedules 2 and 13 to the 1999 Act. Section 96(3) is amended by S.I. 2005/2053. Section 96(4) was inserted by Schedule 12 to the 1999 Act. Section 97(2)(a) and (3)(b) were amended, and section 97(3A) was inserted, by Schedule 6 to the 1995 Act. Section 97(2)(aa) was substituted by Schedule 5 to the 2000 Act. Section 98(1), (2) and (3)(a) were amended, section 98(1A) was inserted and section 98(3)(aa) was substituted, by Schedule 6 to the 1995 Act. Section 98(5) and (8) were amended by Schedule 12 to the 1999 Act. Section 98(7) was amended, and section 98(7)(a) was repealed, by Schedules 5 and 9 to the 2000 Act. Section 99(2)(a) to (c) were substituted by Schedule 6 to the 1995 Act. Section 99(3A), (7) and (8) were inserted, section 99(4) and (4A) were substituted for section 99(4) and (5) as originally enacted, and section 99(6) was amended, by Schedule 6 to the 1995 Act. Section 99(4) and (4A) are amended by Schedule 12 to the Act on a date to be appointed. Section 99(6) is repealed by Schedule 13 to the Act. Section 100(1) was amended, and section 100(2A) was inserted, by Schedule 12 to the 1999 Act.
- (6) Sections 101AA to 101AI are inserted by section 264 of the Act.
- (7) Section 51(1)(a)(i) is repealed in part by section 278(2)(a) of, and Schedule 13 to, the Act. Section 51(1)(a)(iii) is inserted, and section 51(1)(b) and (c) are substituted for section 51(1)(b) as originally enacted, by section 278(2)(b) and (c) of the Act. Section 51(2) was amended by section 51(1) of the 2000 Act and is further amended by section 278(3) of the Act. Section 51(4) is amended, section 51(4A) to (4C) are inserted, and section 51(5) is amended, by section 278(4), (5) and (6) of the Act. Section 51(6) was amended by Schedule 12 to the 1999 Act. Section 51ZA was inserted by section 278(7) of the Act. Section 51A was inserted by section 51(2) of the 2000 Act. Section 51A was inserted by section 51(2) of the 2000 Act. Section 53(3A) was inserted by Schedule 12 to the 1999 Act. In section 54(3), the definition of “appropriate percentage” was amended by Schedule 2 to the 1999 Act and is repealed by Schedule 13 to the Act. Section 54(3) is also amended by section 278(8) of the Act.
- (8) Section 91(1), (2) and (5) were amended by Schedule 12 to the 1999 Act. Section 91(3) was repealed by Schedule 13 to the 1999 Act. Section 91(5)(f) is inserted, and section 91(6) is amended, by section 266 of the Act. Section 91(5) is amended by S.I. 2005/2053. Section 92(1) and (4) were amended by Schedule 12 to the 1999 Act. Section 92(2)(b) was repealed by Schedule 13 to the 1999 Act. Section 92(3)(b) is substituted by S.I. 2005/2053. Section 93(1), (2) and (4) were amended by Schedule 12 to the 1999 Act. Section 94(3)(c) and (e) were repealed by Schedule 13 to the 1999 Act. Section 94(3)(f) was inserted by Schedule 2 to the 1999 Act.
- (9) Section 99(7)(b) was inserted by Schedule 6 to the 1995 Act.
- (10) Section 9(2) to (2C) were substituted for section 9(2) as originally enacted by section 136(3) of the 1995 Act. Section 9(2B), 3(aa) (which was inserted by section 136(4) of the 1995 Act) and (4) were amended by Schedule 1 to the Social

<i>Provisions of the 1993 Act</i>	<i>Description of provisions of the 1993 Act</i>
Sections 12A to 12D <b>(11)</b>	Requirements for certification of occupational pension schemes
Sections 13 to 21 and 23 <b>(12)</b>	Requirements for certification of occupational pension schemes providing guaranteed minimum pensions
Sections 27 to 33 <b>(13)</b>	Requirements for certification of occupational and personal money purchase schemes
Sections 37 and 39 <b>(14)</b>	Alteration of scheme rules after certification
Section 45B <b>(15)</b>	Money purchase and personal pension schemes: verification of ages

Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Section 9(3)(a) was repealed in part by Schedules 5 and 7 to the 1995 Act. Section 9(5A) was inserted by section 283 of the Act. Section 9(6) was amended by Schedule 5 to the 1995 Act. Section 10(1) was amended, and section 10(4) and (5) were inserted, by section 32 of the 1999 Act. Section 10(2) (a) was amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 10(6) was inserted by Schedule 11 to the Proceeds of Crime Act 2002 (c. 29).

- (11) Section 12A was inserted by section 136(5) of the 1995 Act. Section 12A(1) and (2) are amended by S.I. 2005/2050. Section 12B was inserted by section 136(5) of the 1995 Act. Section 12B(4)(b)-(d) were substituted for paragraph (b) as originally enacted by S.I. 1997/819. Section 12B(4) is amended by S.I. 2005/2050. Section 12C and section 12D were inserted by section 136(5) of the 1995 Act.
- (12) Section 13(2) was repealed in part by Schedules 5 and 7 to the 1995 Act. Section 14(2A) was inserted by Schedule 11 to the Proceeds of Crime Act 2002. Section 14(3) was repealed by Schedule 5 to the 1995 Act. Section 14(4) was amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 14(8) was amended by Schedule 5 to the 1995 Act. Section 15A was inserted by section 32 of the 1999 Act. Section 16(3) and (5) were amended by Schedule 5 to the 1995 Act. Section 16(5) was amended by Schedule 2 to the 1999 Act. Section 17(4A) was inserted by Schedule 5 to the 2000 Act. Section 17(5) and (6) was amended, and section 17(5) was repealed in part, by Schedules 5 and 9 to the 2000 Act. Section 17(7) was amended by Schedule 5 to the 1995 Act and was further amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 17(8) was inserted by section 284 of the Act. Section 17(1), (4), (4A), (6) and (7) are amended, and section 17(2)(c), (4B) and (9) are inserted, by S.I. 2005/2050. Section 19(4)(a) was amended and in part repealed, and section 19(7) was repealed, by S.I. 2001/3649. Section 19(5)(a) is amended by S.I. 2005/2050. Section 20(1) was amended by Schedule 5 to the 2000 Act. Section 20(6) is amended by S.I. 2005/2050. Section 21(1) was substituted by section 284(1) of the Act. Section 21(2) is amended by S.I. 2005/2050. Section 23(1) and (5) were repealed by Schedules 5 and 7 to the 1995 Act. Section 23(3)(b) is amended S.I. 2005/2050. Section 23(4) was amended by Schedule 5 to the 1995 Act.
- (13) Section 28(1)(b) was amended by Schedule 2 to the 1999 Act. Section 28(1A) was inserted by section 142 of the 1995 Act and substituted by Schedule 2 to the 1999 Act. Section 28(2) was amended by Schedule 5 to the 2000 Act. Section 28(3) was amended by section 142 of the 1995 Act, by Schedule 2 to the 1999 Act, by Schedule 5 to the 2000 Act and by section 284(5) of the Act, and is amended by S.I. 2005/2050. Section 28(4)(a) (which was amended by section 142 of the 1995 Act) and (b) are repealed, and section 28(4)(e) is inserted, by section 284(3) of the Act. Section 28(4)(c) was repealed in part by Schedule 13 to the Act. Section 28(4)(d) is substituted by Schedule 5 to the 2000 Act. Section 28(4A) and (4B) were inserted by Schedule 5 to the 2000 Act and are repealed by section 284 of, and Schedule 13 to, the Act. Section 28(4B) is amended by S.I. 2005/2050. Section 28(5) was amended by section 284 of the Act. Section 28(7) was repealed by Schedule 5 to the 1995 Act. Section 28(8) and (9) were inserted by sections 142 and 146 of the 1995 Act, and section 28(8) is amended, in the definition of “the termination date”, by S.I. 2005/2050, and is repealed in part by sections 284 of, and Schedule 13 to, the Act. Section 28A was inserted by section 143 of the 1995 Act. Section 28A(1), (2) and (5) (b) are amended by S.I. 2005/2050. Section 29(1)(a) and (aa) were substituted for section 29(1)(a) as originally enacted by section 144 of the 1995 Act. Section 29(1)(a) is amended, and section 29(1)(aa)(ii) is in part repealed, by section 284 of, and Schedule 13 to, the Act. Section 29(1)(b) was amended by Schedule 5 to the 1995 Act and is amended by S.I. 2005/2050. Section 29(3)(b)(iii) and section 29(4) were amended by section 144 of the 1995 Act. Section 29(3)(b) and section 29(4) were amended by S.I. 2001/3649 and S.I. 2005/2050. Section 30(1) was amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 31(1) was repealed, section 31(3)(a) was amended, and section 31(5) was inserted, by Schedules 5 and 7 to the 1995 Act. Section 31(3) was also amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 32A was inserted by section 146(1) of the 1995 Act. Section 32A(2)(a) was amended and section 32A(2)(a)(i) was in part repealed by S.I. 2001/3649.
- (14) Section 37 was substituted by Schedule 5 to the 1995 Act. Section 37(4) is amended by S.I. 2005/2050.
- (15) Section 45B was inserted by section 139 of the 1995 Act. Section 45B(2) was amended by section 1 of, and Schedule 1 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

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<i>Provisions of the 1993 Act</i>	<i>Description of provisions of the 1993 Act</i>
Sections 50 and 51(16)	Approval of arrangements for scheme ceasing to be certified
Sections 52 to 54(17)	Supervision of formerly certified schemes
Sections 55 to 58 and 61 to 63(18)	State scheme premiums
Sections 68A to 68D(19)	Safeguarded rights
Sections 87 to 92(20)	Protection of increases in guaranteed minimum pensions (“anti-franking”)
Section 93A(1) to (3)(21)	Salary related schemes: right to statement of entitlement
Sections 109 and 110(22)	Guaranteed minimum pensions
Sections 129 to 132(23)	Relationship between requirements and scheme rules

- (16) Section 50(1), (1A), (2), (3) and (4) were amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 50(1)(a)(i) and (ii) were amended by Schedule 5 to the 1995 Act. Section 50(1)(a)(iii) was inserted, and section 50(1)(b) was amended, by Schedule 12 to the 1999 Act. Section 50(7) was repealed by Schedules 5 and 7 to the 1995 Act. Section 51(1)(a) was amended by Schedule 5 to the 1995 Act.
- (17) Section 52(2)(a) and (b) and (2A) were substituted for section 52(1)(a) and (b) as originally enacted, and section 52(3)(a) and (b) were substituted, by Schedule 5 to the 1995 Act. Section 52(2A)(c) was inserted, and section 52(3)(b) was amended, by Schedule 12 to the 1999 Act. Section 52(4) to (6) were repealed by Schedules 5 and 7 to the 1995 Act. Section 53(1), (1A) and (1B) were substituted for section 53(1) as originally enacted, and section 53(3) was substituted, by Schedule 5 to the 1995 Act. Section 53(1C) is inserted by Schedule 12 to the Act. Section 53(2), (4) and (5) were repealed by Schedules 5 and 7 to the 1995 Act. Section 53(1) and (3) were amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 54(1), (1A), (1B) and (2) were substituted for section 54(1) and (2) as originally enacted by Schedule 5 to the 1995 Act. Section 54(1) and (2) were amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 54(3) was repealed by Schedules 5 and 7 to the 1995 Act.
- (18) Section 55(1) and (3) to (6) were repealed by Schedules 5 and 7 to the 1995 Act. Section 55(2) and (2A) were substituted for section 55(2) as originally enacted by section 141(1) of the 1995 Act. Section 55(2) was amended, and section 55(2B) and (2C) were inserted by Schedule 2 to the 1999 Act. Section 55(2A) was in part repealed by Schedules 2 and 13 to the 1999 Act. Section 55(2A)(c) is amended by S.I. 2005/2050. Section 56(1) and (3) were repealed, and section 56(2) was in part repealed, by Schedules 5 and 7 to the 1995 Act. Section 56(2) was amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Section 56(4) is amended, and section 56(7) and (8) are inserted, by Schedule 12 to the Act. Section 56(5) was repealed by Schedule 9 to the 2000 Act. Section 56(6) was substituted by Schedule 5 to the 1995 Act. Section 57(4) was amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 58(1) to (3), (5) and (6) were repealed by Schedules 5 and 7 to the 1995 Act. Section 58(4) and (4A) were substituted for section 58(4) as originally enacted by Schedule 5 to the 2000 Act. Section 61(1), (8) and (9) were amended by Schedule 5 to the 1995 Act. Section 61(2) was amended by Schedule 5 to the 2000 Act. Section 61(9A) is inserted by Schedule 12 to the Act. Section 62(1) was amended by Schedule 5 to the 1995 Act. Section 62(2) was repealed by Schedules 5 and 7 to the 1995 Act. Section 63(1), (3), (3)(b) and (5) were amended by Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. Section 63(1)(a), (1)(c), (2), (3) in part, (3)(a) and (4) were repealed by Schedules 5 and 7 to the 1995 Act. Section 63(3)(b) was amended by Schedule 5 to the 1995 Act.
- (19) Sections 68A to 68D were inserted by section 36 of the 1999 Act. Section 68B was amended by Schedule 11 to the Proceeds of Crime Act 2002.
- (20) Sections 87 to 90 are amended by S.I. 2005/2050.
- (21) Section 93A was inserted by section 153 of the 1995 Act and section 93A(1A) was inserted by Schedule 12 to the 1999 Act.
- (22) Section 109(2) was amended by section 55(a) of the 1995 Act, and section 109(2)(b) is amended by S.I. 2005/2050. Section 109(3A) was inserted by section 55(b) of the 1995 Act. Section 110(1) was amended by section 53(4)(b) of the 1995 Act, and section 110(1)(b) is amended by S.I. 2005/2050. Section 110(2) to (4) were repealed by section 53(4)(a) of the 1995 Act.
- (23) Section 129(1) was amended by Schedules 3 and 7 to the 1995 Act, and by section 84(1) of, and Schedule 12 to, the 1999 Act. It is further amended by Schedule 12 to the Act. Section 129(2) was amended by Schedule 3 to the 1995 Act, was further amended by Schedule 12 to the 1999 Act and is repealed in part by Schedule 13 to the Act. Section 129(3)(a) was repealed by Schedules 3 and 7 to the 1995 Act. Section 129(3)(b) is amended by S.I. 2005/2053, and is repealed by Schedule 13 to the Act. Paragraph (b) of section 130 is amended by Schedule 12 to the Act. Paragraph (b) of section 131 is repealed in part by Schedule 13 to the Act. Section 132 was repealed in part by Schedules 3 and 7 to the 1995 Act, and is further repealed in part by Schedule 13 to the Act.

<i>Provisions of the 1993 Act</i>	<i>Description of provisions of the 1993 Act</i>
Section 159(24)	Inalienability of guaranteed minimum pension and protected rights payments
<i>Provisions of the 1999 Act</i>	<i>Description of provisions of the 1999 Act</i>
Sections 11 to 13	Pensions and bankruptcy
Section 40(25)	Other pension schemes

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(24) Section 159(4A) and (4B) were inserted by Schedule 3 to the 1999 Act. Section 159(5) was repealed by Schedule 13 to the 1999 Act. Section 159(6) was amended by section 14(2) of the 1999 Act.

(25) Section 40(1), (2) and (3) is amended by section 280(2), (3) and (5) of the Act. Section 40(2A) and (2B) are inserted by section 280(4) of the Act.