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STATUTORY INSTRUMENTS

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**2015 No. 1677**

**The Occupational Pension Schemes (Schemes that  
were Contracted-out) (No.2) Regulations 2015**

**PART 5**

**AMENDMENT OF THE OCCUPATIONAL PENSION  
SCHEMES (CONTRACTING-OUT) REGULATIONS 1996**

**Amendments relating to certification of employments for a period before the second  
abolition date**

- 28.**—(1) The 1996 Regulations are amended as follows.
- (2) In regulation 1(2) (interpretation)—
- (a) in the definition of “the 1993 Act”, at the end insert “as it had effect immediately before the second abolition date (except where otherwise stated)”;
  - (b) in the definition of “overseas scheme”—
    - (i) for “is contracted-out” substitute “was contracted-out”; and
    - (ii) for “has effect” substitute “had effect”; and
  - (c) in paragraph (b)(ii) of the definition of “section 9(2B) rights”, before “abolition date” insert “first”.
- (3) In regulation 3 (notices by employers of intended election), in paragraph (2)(b) after “specify the date” insert “(being a date before the second abolition date)”.
- (4) In regulation 6 (information to be included in an election)—
- (a) in paragraph (1)(d), after “shall have effect” insert “(being a date before the second abolition date)”; and
  - (b) in paragraph (3), for sub-paragraph (a) substitute—
    - “(a) unless the scheme is a public service pension scheme to which Part 3 of the 2004 Act does not apply, or a scheme in respect of which any Minister of the Crown has given a guarantee, or made any other arrangements for the purpose of securing that the assets of the scheme are sufficient to meet its liabilities, written confirmation or evidence that the actuary is satisfied that the resources of the scheme are sufficient to meet the requirement prescribed in regulation 18 (as it had effect immediately before the second abolition date)(requirement as to resources of the scheme); and”.
- (5) In regulation 8 (issue of contracting-out certificates)—
- (a) in paragraph (2)(d) for the words after “is to have effect,” substitute “being a date before the second abolition date”; and
  - (b) after paragraph (2) insert—

“(3) The Commissioners of Inland Revenue are not to issue a contracting-out certificate unless they consider it appropriate to do so and the scheme satisfied any contracting-out conditions or requirements which applied to the scheme from the date on which the certificate is to have effect.”.

(6) In regulation 9(5)(b) (notice of date from which variation or surrender of a contracting-out certificate is to have effect), after “specify the date” insert “(being a date before the second abolition date)”.

(7) In regulation 10 (special provision with regard to elections for the issue, variation or surrender of certificates where the employment remains contracted out)—

- (a) in the heading after “where” insert “(before the second abolition date)”;
- (b) in paragraph (1)—
  - (i) omit “regulation 71 (elections for replacement certificates by salary-related schemes during transitional period) and to”; and
  - (ii) in sub-paragraph (c) at the end insert “when the election takes effect”; and
- (c) in paragraph (3)(c), after “the date” insert “(being a date before the second abolition date)”.

(8) In regulation 15 (further information and change of circumstances), omit “or an employer to whom such a certificate has been issued”.

(9) In regulation 23(g) (requirements for meeting the statutory standard), after “regulation 20A(2)” insert “(as it had effect immediately before the second abolition date)”.

#### **Amendments relating to cessation of contracting-out before the second abolition date**

**29.**—(1) The 1996 Regulations are amended as follows.

(2) In regulation 44 (notifications to the Commissioners of Inland Revenue)—

- (a) in paragraph (1)—
  - (i) after “treated as terminated” insert “before the second abolition date”; and
  - (ii) after “regulation 43” insert “(as it had effect immediately before that date)”;
- (b) in paragraph (2) for “A notification required to be given under paragraph (1) may be given at any time within the period of one month before the expected date of termination but if not so given” substitute “If a notification required to be given under paragraph (1) was not given before the expected date of termination it”;
- (c) in paragraph (4) after “any case where” insert “, before the second abolition date,”; and
- (d) in paragraph (7)—
  - (i) for “to whom a contracting-out certificate has been issued” substitute “to whom a contracting-out certificate was issued”; and
  - (ii) for “relates” in both places where it occurs, substitute “related”.

(3) In regulation 45 (approval of arrangements for schemes ceasing to be contracted-out)—

- (a) in paragraph (1)—
  - (i) omit the words from the beginning to “principal appointed day,”; and
  - (ii) after “arrangements” in the final place where it occurs, insert “for cessation of contracting-out before the second abolition date”;
- (b) in paragraph (2) for “sections 12C of the 1993 Act (transfer or discharge of section 9(2B) rights)” substitute “section 37A of the 1993 Act (transfer of liabilities etc.: schemes contracted-out on or after 6th April 1997)”; and

- (c) in paragraph (3)(a), after “the scheme must” in the first place in which those words appear insert “, until the second abolition date,”.
- (4) In regulation 46 (supervision of schemes that have ceased to contract out), in the heading at the end insert “before the second abolition date”.
- (5) In regulation 47 (circumstances in which the Commissioners of Inland Revenue may vary or cancel a contracting-out certificate)—
  - (a) in paragraph (1)—
    - (i) for “applies” substitute “applied”; and
    - (ii) after “from such date” insert “(being a date before the second abolition date)”; and
  - (b) in paragraph (2)(a) and (b), before “salary-related contracted-out scheme” insert “scheme that was a”.
- (6) In regulation 76(1) (prevention of recovery by employers of Class 1 contributions where certificate cancelled under section 36(3) of the 1993 Act) at the end insert “before the second abolition date”.
- (7) In regulation 78 (revocations), for “73 and 77” substitute “15 and 16 of the Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015, PART 5.