

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

SCHEDULES

SCHEDULE

1.....

F1

Textual Amendments

- F1** Ss. 1–10, 12–16A, 18–21, 23–25, 51A(13), 60(1)(a), words in s. 60A, s. 62(1) and (3), words in s. 64(2), s. 65(4), words in s. 66(2)(a) and (b); Sch. 1; Sch. 4, paras. 35–46, 49, 50, 53–64, 66, 67 repealed (1.7.1992) on consolidation by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#)

[^{F2}SCHEDULE 1A

REVALUATION OF PENSIONS AND TRANSFER VALUES]

Textual Amendments

- F2** [Schedule 1A](#) inserted by [Social Security Act 1985 \(c. 53\)](#), [Sch. 1 para. 3](#)

Modifications etc. (not altering text)

- C1** The provisions of this Schedule are modified in certain circumstances by [S.I. 1991/168](#) (revaluation)
- C2** Under reg. 3(10) of [S.I. 1987/1116](#), [Sch. 1A](#) below has effect (27.7.1987) in relation to personal pension schemes, subject to the modifications, in respect of Part I of this Schedule, specified in paras. 1–6 of Sch. 4 to that S.I.

PART I

REVALUATION OF PENSIONS

- 1 (1) This Part of this Schedule applies to any member of an occupational pension scheme whose pensionable service terminates after the commencement of this schedule if—
- (a) it terminates before normal pension age; and
 - (b) on the date when it terminates—
 - (i) he has accrued rights to benefit under the scheme; . . . ^{F3}
 - (ii)
- (2) In this Part of this Schedule “the revaluation condition” means—
- (a) in relation to benefit payable to the member, that, subject to subparagraph (3) below, there are 365 days or more in the period of which the first day is the

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- day after the date when his pensionable service terminates and the last is the day on which he attains normal pension age;
- (b) in relation to benefit payable to any other person in respect of the member, that, subject to sub-paragraph (3) below, there are 365 days or more in the period mentioned in paragraph (a) above and the member dies after attaining normal pension age.
- (3) For the purpose of calculating the number of days in the period mentioned in sub-paragraph (2) above, any day which is 29th February shall be disregarded.
- (4) For the purposes of this Part of this Schedule “normal pension age” . . . ^{F4} and, subject to paragraph 2(3) below, “pensionable service” are to be construed in accordance with Schedule 16 to the Social Security Act 1973.

Textual Amendments

- F3** S. 1(1)(b)(ii) and the word “or” preceding it, repealed (with effect from 28.2.1991) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4 para. 5\(4\)\(c\)\(i\)](#), and Sch. 7
- F4** Words repealed (with effect from 28.2.1991) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4, para. 5\(4\)\(c\)\(ii\)](#), and Sch. 7

Modifications etc. (not altering text)

- C3** Where normal pension age is under 60, the reference to it in para. 1(2)(a) above is modified by reg. 3(2) of [S.I. 1991/168](#).

- 2 (1) Subject to the following provisions of this Schedule, if the revaluation condition is satisfied—
- (a) any pension or other retirement benefit payable under the scheme to the member; and
- (b) any pension or other benefit payable under it to any other person in respect of him,
- is to be revalued by adding the appropriate amount to the amount that would be payable but for this Schedule or regulations made under it.
- (2) For the purposes of this Schedule “the appropriate amount” is

$$\frac{AB}{C} \left(D - E \right)$$

, where—

- (a) A = the revaluation percentage specified in the last period of one year beginning on the date of the commencement of this Part of this Schedule or on an anniversary of that date and ending before the date on which the member attains normal pension age as the revaluation percentage for the period which is of the same length as the number of complete years in the period mentioned in paragraph 1(2)(a) above;

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- (b) B = the length of the member’s qualifying pensionable service;
- (c) C = the length of his pensionable service;
- (d) D = the amount of the pension or other benefit—
 - (i) which on the date when his pensionable service terminates has accrued to him or to any other person in respect of him; . . . ^{F5}
 - (ii) ^{F5};
- (e) E = any part of the amount mentioned in paragraph (d) above which consists of the member’s or his widow’s guaranteed minimum.

- (3) In sub-paragraph (2)(b) and (c) above—
 - “pensionable service” includes any notional pensionable service which is credited to the member by the scheme; and
 - [^{F6}“qualifying pensionable service” means—
 - (a) where the termination of pensionable service occurs after the coming into force of this paragraph of this definition, the whole of the member’s pensionable service, as defined in this sub-paragraph; and
 - (b) in any other case, so much of any such service as falls on or after 1st January 1985.]
- (4) For the purposes of sub-paragraph (2)(b) and (c) above, any notional pensionable service which is credited to a member by a scheme shall be taken to have ended immediately before the member’s actual pensionable service began.
- (5) Any rule of a scheme the effect of which is that benefit fails to be revalued by reference to any period is to be disregarded in making any calculation required by this paragraph.

Textual Amendments

- F5** Sch. 1A para. 2(d)(ii), and word “or” preceding it, repealed (with effect from 28.2.1991) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4, para. 5\(4\)\(c\)\(i\)](#) and Sch. 7
- F6** Definition of “qualifying pensionable service” substituted (with effect from 1.1.1991) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4, para. 4\(1\)](#)

Modifications etc. (not altering text)

- C4** [Sch. 1A](#) para . 2 is modified, where retirement benefit is varied at state pension age, by reg. 9 of [S.I. 1991/168](#); and, where normal pension age is under 60, the reference to that age in para. 2(2)(a) above is modified by reg. 3(2) [S.I. 1991/168](#). See also modifications in regs. 10 (rounding) and 13 (lump sum deriving from before 6.4.1975) of [S.I. 1991/168](#).
- C5** [Para. 2\(2\)\(e\)](#) to be construed (with effect from 13.7.1990) as if references to “widow” included references to widower (and with consequential modifications) by virtue of [Social Security Act 1986 \(c. 50\)](#), [s.9\(4\)\(i\)](#)

- 3 (1) This paragraph applies to any benefit the rate or amount of which is calculated by reference to the member’s average salary over the period of service on which that benefit is based.
- (2) A benefit to which this paragraph applies is referred to in this Schedule as an “average salary benefit”.

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- (3) Subject to the following provisions of this Schedule, if the revaluation condition is satisfied, any average salary benefit payable to the member or to any other person in respect of him is to be revalued—
- (a) by revaluing his salaries during the period mentioned in paragraph 1(2)(a) above in any way in which they would have been revalued during it if he had remained in the same pensionable service; or
 - (b) by the method specified in paragraph 2 above.
- (4) The method by which a benefit is to be revalued under this paragraph is whichever of the methods mentioned in sub-paragraph (3) above appears to the trustees or managers of the scheme to be appropriate.
- (5) In this paragraph “salaries”^{F7} means, subject to sub-paragraph (5A) below, the member’s salaries for the period between the date when his pensionable service commenced and the date when it terminated], or such part of them as was relevant under the scheme to the calculation of the retirement benefits payable under the scheme to him or to any other person in respect of him; and those salaries are to be taken for the purposes of this paragraph to include—
- (a) any amount which is attributed to them, otherwise than by virtue of this paragraph, as the result of a revaluation for which the rules of the scheme provide; and
 - (b) any amount which is for any reason credited to the member by way of salary notionally earned.
- ^{F8}(5A) Where the member’s pensionable service terminated before the coming into force of this sub-paragraph, sub-paragraph (5) above shall have effect with the substitution for the words from, “means” to “terminated” of the words “means the member’s salaries for the period between 1st January 1985 and the date when his pensionable service terminated”.]
- (6) For the purposes of the application of this Paragraph to a case where a member is credited with an amount by reference to salary notionally earned over a period of time of a particular length that period shall be taken to have ended immediately before the member’s actual pensionable service began.

Textual Amendments

- F7** Words substituted (with effect from 1.1.1991) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4](#), para. 4(2)
- F8** [Sch. 1A](#). para. 3(5A) inserted (with effect from 1.1.1991) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4](#), para. 4(3)

- 4 (1) This paragraph applies to any benefit the rate or amount of which is calculated by reference solely to the member’s length of service.
- (2) A benefit to which this paragraph applies is referred to in this Schedule as a “flat rate benefit”.
- (3) Subject to the following provisions of this Schedule, if the revaluation condition is satisfied, any flat rate benefit payable to the member or to any other person in respect of him is to be revalued—

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- (a) by revaluing the benefits which have accrued to him during the period mentioned in paragraph 1(2)(a) above in any way in which they would have been revalued during it if he had remained in the same pensionable service; or
- (b) by the method specified in paragraph 2 above.
- (4) The method by which a benefit is to be revalued under this paragraph is whichever of the methods mentioned in sub-paragraph (3) above appears to the trustees or managers of the scheme to be appropriate.
- 5 (1) This paragraph applies to any benefit the rate or amount of which is calculated by reference to a payment or payments made by the member, or by any other person in respect of him [^{F9}and which is not an average salary benefit].
- (2) A benefit to which this paragraph applies is referred to in this Schedule as a “money purchase benefit”.
- (3) In the case of such a benefit, if the revaluation condition is satisfied, the investment yield and any bonuses arising from payments made by or on behalf of a member shall be applied, subject to sub-paragraph (4) below, towards providing any pension or other retirement benefit which is payable under the scheme to him or to any other person in respect of him in the manner in which they would have been applied if his pensionable service had not been terminated.
- (4) The Secretary of State may by regulations authorise trustees and managers of schemes to deduct from any pension or other retirement benefit provided under sub-paragraph (3) above an appropriate amount in respect of the administrative expenses incurred by them in carrying this paragraph into effect.

Textual Amendments

F9 Words added (with effect from 1.5.1987) by [Social Security Act 1986 \(c. 50\)](#), [Sch. 10](#), para. 29

- 6 Nothing in paragraph 2, 3, 4 or 5 above is to be construed as requiring the revaluation of any pension or other benefit provided by virtue of paragraph 9(2)(b) of Schedule 16 to the Social Security Act 1973 by way of complete substitute for another pension or benefit.
- 7 (1) Subject to sub-paragraph (2) below, this Part of this Schedule overrides any provision of a scheme to the extent that it conflicts with this Part of this Schedule.
- (2) This Part of this Schedule does not override a protected provision of a scheme.
- (3) Subject to sub-paragraph (4) below, in sub-paragraph (2) above “protected provision” has the same meaning as it has in subsection (2) of section 41C above by virtue of subsection (3) of that section.
- (4) In its application to schemes which are not contracted-out section 41C(3) above shall have effect for the purpose of this paragraph as if—
- (a) there were omitted—

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- (i) from paragraph (a), sub-paragraph (ii) and the word “or” immediately preceding it;
 - (ii) from paragraph (b), the word “and”; . . . ^{F10}
 - (iii) from paragraph (c), the words from “authorised” to the end; and
 - [^{F11}(iv) from paragraph (e), the words from “as respects” to “guaranteed minimum pension”.]
- (b) ^{F12}

Textual Amendments

- F10** Word repealed (with effect from 13.7.1990) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 7](#), para. 9(3)
- F11** [Sch. 1A](#), para. 7(4)(iv) added (with effect from 13.7.1990) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4](#), para. 9(3)
- F12** [Sch. 1A](#), para. 7(4)(b) repealed (with effect from 13.7.1990) by [Social Security Act 1990 \(c. 27\)](#), [Sch. 4](#), para. 9(3) and [Sch. 7](#)

Modifications etc. (not altering text)

- C6** “Protected provision” in para. 7 modified by reg. 7 of [S.I. 1991/168](#)

- 8 If under a scheme—
- (a) the amount of the pension or other benefit for a member or for any other person in respect of him falls to be increased during the period mentioned in paragraph 1(2)(a) above—
 - (i) by the percentages specified during that period under [^{F13}section 151(1) of the Administration Act]; or
 - (ii) under any arrangement which, in the opinion of the Occupational Pensions Board, maintains the value of the pension or other benefit by reference to the rise in the general level of prices in Great Britain during that period; and
 - (b) the increase falls to be determined by reference to an amount from which the guaranteed minimum for a member or his widow has not been deducted, the fact that the scheme provides as mentioned in sub-paragraph (a) above does not in itself result in conflict with paragraph 2, 3 or 4 above.

Textual Amendments

- F13** Words substituted (with effect from 1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), [Sch. 2](#), para. 41

Modifications etc. (not altering text)

- C7** [Para. 8\(b\)](#) to be construed (with effect from 21.7.1989) as if references to “widow” included references to widower (and with consequential modifications) by virtue of [Social Security Act 1986 \(c. 50\)](#), [s.9\(4\)\(i\)](#)

- 9 In making any calculation for the purposes of this Part of this Schedule any commutation, forfeiture or surrender of the whole or part of a pension shall be disregarded.

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Modifications etc. (not altering text)

C8 Para. 9 modified by reg. 8 of S.I. 1991/168

- 10 The same money may not be treated as providing both the benefit required by section 41A or 41B above and the increase in benefit required by this Part of this Schedule.

PART II

TRANSFER VALUES

- 11 (1) This Part of this Schedule applies to any member of an occupational pension scheme whose pensionable service terminates after the commencement of this Part of this Schedule if—
- (a) it terminates at least one year before normal pension age; and
 - (b) on the date when it terminates—
 - (i) he has accrued rights to benefit under the scheme; . . . ^{F14}
 - (ii) ^{F14}
- (2) For the purposes of this Part of this Schedule . . . ^{F15}, “pensionable service” and “normal pension age” are to be construed in accordance with Schedule 16 to the Social Security Act 1973.
- (3) Any reference to a member in the following provisions of this Part of this Schedule is a reference to a member of an occupational pension scheme to whom this Part of this Schedule applies.

Textual Amendments

F14 Sch. 1A para. 11(1)(b)(ii) and word “or” preceding it, repealed (with effect from 28.2.1991) by Social Security Act 1990 (c. 27), Sch. 4, para. 5(4)(c)(i) and Sch. 7

F15 Words repealed (with effect from 28.2.1991) by Social Security Act 1990 (c. 27), Sch. 4, para. 5(4)(c)(ii) and Sch. 7

Modifications etc. (not altering text)

C9 Under reg. 3(10) of S.I. 1987/1116, para. 11 above has effect (27.7.1987) in relation to personal pension schemes as modified by para. 7 of Sch. 4 to that S.I.

- 12 (1) Subject to the following provisions of this Schedule, a member acquires a right, when his pensionable service terminates, to the cash equivalent at the relevant date of any benefits—
- (a) which have accrued to or in respect of him under the applicable rules; . . . ^{F16}
 - (b) ^{F16}
- (2) In this paragraph “the applicable rules” means—

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- (a) the rules of the scheme, except so far as—
 - (i) section 41A or 41B above; or
 - (ii) Part I of this Schedule,
 overrides them; and
- (b) any provision which the rules of the scheme do not contain but which a scheme must contain if it is to conform with the preservation requirements; and
- (c) any provision—
 - (i) of section 41A or 41B above; or
 - (ii) of Part I of this Schedule,
 which overrides any of the rules of the scheme;

“the relevant date” means [^{F17}, subject to regulations under sub-paragraph (2C) below,] the date when the member’s pensionable service terminates or the date of the relevant application, whichever is the later; and
 “the relevant application” means any application which the member has made under paragraph 16 below and which he has not withdrawn.

[^{F18}(2A) Where a member continues in employment to which a scheme applies after his pensionable service in that employment terminates—

- (a) if regulations so provide, he only acquires a right to the cash equivalent of such part of the benefits specified in sub-paragraph (1) above as may be prescribed; and
- (b) if regulations so provide, he acquires no right to a cash equivalent.

(2B) Regulations may provide for the purposes of sub-paragraph (2A) above that in prescribed circumstances a number of employments (whether or not consecutive) shall be treated as a single employment.]

[^{F19}(2C) Regulations—

- (a) may provide that a right at the relevant date to the cash equivalent of any part of the benefits specified in sub-paragraph (1) above which but for regulations under the foregoing provisions of this paragraph a member would have on the termination of his pensionable service in an employment to which a scheme applies shall, if his employment terminates at least one year before normal pension age, accrue to him on the date when it terminates and be valued accordingly; and
- (b) may substitute, in relation to any case to which the regulations apply—
 - (i) a new definition of the “relevant date” for the definition in sub-paragraph (2) above, and
 - (ii) a new definition of “the last option date” for the definition in paragraph 15(2) below.]

(3)^{F20}in sub-paragraph (2) above “the preservation requirements” means the requirements set out in Part I of Schedule 16 to the Social Security Act 1973 as the requirements of Part II of that Act relating to preservation of benefit under occupational pension schemes.

(4)^{F21}

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Textual Amendments

- F16** Sch. 1A para. 12(1)(b) and word “or” preceding it repealed (with effect from 28.2.1991) by Social Security Act 1990 (c. 27), Sch. 4, para. 5(4)(c)(iii) and Sch. 7
- F17** Words inserted (with effect from 6.4.1988) by Social Security Act 1988 (c. 7), Sch. 2, para. 3(a)
- F18** Sch. 1A paras. 12(2A) and (2B) inserted (with effect from 6.4.1988) by Social Security Act 1986 (c. 50), Sch. 10, para. 30(a)
- F19** Sch. 1A para. 12(2C) inserted (with effect from 6.4.1988) by Social Security Act 1988 (c. 7), Sch. 2, para. 3(b)
- F20** Words repealed retrospectively by Social Security Act 1986 (c. 50), Sch 10, para. 30(b)
- F21** Sch. 1A para. 12(4) repealed retrospectively by Social Security Act 1986 (c. 50), Sch 10, para. 30(b)

Modifications etc. (not altering text)

- C10** Under reg. 3(10) of S.I. 1987/1116, Sch. 1A para. 12 has effect (27.7.1987) in relation to personal pension schemes as modified by para. 8 of Sch. 4 to that S.I.

13 (1) A member who acquires a right to a cash equivalent under this Part of this Schedule may only take it by exercising the option conferred by sub-paragraph (2) below.

[^{X1}(2) Subject to sub-paragraphs (3) and (4) below, the option conferred by this sub-paragraph on any such member is that of requiring the trustees or managers of the scheme of which he is a member to use the cash equivalent to which he has acquired a right in whichever of the ways specified in paragraphs (a), (b) and (c) below he chooses—

- (a) for acquiring transfer credits allowed under the rules of [^{F22}another occupational pension scheme, or for acquiring rights allowed under the rules of a personal pension scheme] whose trustees or managers [^{F23}, in either case,] are able and willing to accept him and which [^{F23}, in either case,] satisfies prescribed requirements;
- (b) [^{F24}except in respect of the cash equivalent of his protected rights, if any, under a scheme which is, or was formerly, a money purchase contracted-out scheme] for purchasing from one or more insurance companies such as are mentioned in section 52C (4)(a) above, chosen by the member and willing to accept payment on account of the member from the trustees or managers, one or more annuities which satisfy prescribed requirements;
- (c) subject to sub-paragraph (3) below, for subscribing to [^{F25}other pension arrangements which satisfy prescribed requirements].]

[^{F26}(2) Subject to sub-paragraphs (3) and (4) below, the option conferred by this sub-paragraph on any such member is that of requiring the trustees or managers of the scheme of which he is a member to use the cash equivalent to which he has acquired a right in whichever of the ways specified in paragraphs (a), (b) and (c) below he chooses—

- (a) for acquiring transfer credits allowed under the rules of an occupational pension scheme, or for acquiring rights allowed under the rules of another personal pension scheme whose trustees or managers, in either case, are able and willing to accept him and which, in either case, satisfies prescribed requirements;
- (c) subject to sub-paragraph (3) below, for subscribing to other pension arrangements which satisfy prescribed requirements.]

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[^{F27}(2A) Without prejudice to the generality of sub-paragraph (2) above, the powers conferred by that sub-paragraph include power to provide that a scheme, an annuity or pension arrangements must satisfy requirements of the Inland Revenue.]

(3) Except in such circumstances as may be prescribed sub-paragraph (2) above is to be construed as if paragraph (c) were omitted.

(4) A member may exercise the option conferred by sub-paragraph (2) above in different ways in relation to different portions of his cash equivalent, but a member who exercises that option must do so in relation to the whole of his cash equivalent or, where sub-paragraph (5) below applies, in relation to the whole of the sum mentioned in sub-paragraph (6) below.

[^{X2}(5) Where—

[the trustees or managers of an occupational pension scheme which is
^{F28}(a) not a contracted-out scheme, or of a personal pension scheme which is not an appropriate scheme, [^{F29}or of a self-employed pension arrangement within the meaning of regulation 2D of the Occupational Pension Schemes (Transfer Values) Regulations 1985 or regulation 2A of the Personal Pension Schemes (Transfer Values) Regulations 1987] are able or willing to accept a transfer payment only in respect of a member's rights other than his accrued rights to guaranteed minimum pensions or his protected rights; and

(b) the member has not required the trustees or managers of the scheme from which he is being transferred to use that portion of his cash equivalent that represents guaranteed minimum pensions or protected rights in any of the ways specified in sub-paragraph (2) above.]

paragraph 12 above, this paragraph and paragraph 14 below are to be construed as conferring on the member an option only in respect of the sum mentioned in sub-paragraph (6) below.

(6) The sum referred to in sub-paragraph (5) above is the sum equal to the balance of the cash equivalent to which the member would be entitled if sub-paragraph (5) above did not apply, after deduction of an amount sufficient for the trustees or managers of the scheme from which he is being transferred to meet their liability in respect of his and his widow's guaranteed minimum pensions [^{F30}or his protected rights].]

[^{F31}(5) Where—

(a) the trustees or managers of an occupational pension scheme which is not a contracted-out scheme, or of a personal pension scheme which is not an appropriate scheme, [^{F32}or of a self-employed pension arrangement within the meaning of regulation 2D of the Occupational Pension Schemes (Transfer Values) Regulations 1985 or regulation 2A of the Personal Pension Schemes (Transfer Values) Regulations 1987] are able or Willing to accept a transfer payment only in respect of a member's rights other than his protected fights within the meaning given by Schedule 1 to the Social Security Act 1986; and

(b) the member has not required the trustees or managers of the scheme from which he is being transferred to use that portion of his cash equivalent that represents protected rights within the meaning given by Schedule 1 to te Social Security Act 1986 in either of the ways specified in sub-paragraph (2) above,

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paragraph 12 above, this paragraph and paragraph 14 below are to be construed as conferring on the member an option only in respect of the sum mentioned in sub-paragraph (6) below.

- (6) The sum referred to in sub-paragraph (5) above is the sum equal to the balance of the cash equivalent to which the member would be entitled if sub-paragraph (5) above did not apply, after deduction of an amount sufficient for the trustees or managers of the scheme from which he is being transferred to meet their liability in respect of his protected rights within the meaning given by Schedule 1 to the Social Security Act 1986.]

Editorial Information

- X1** Sch. 1A para. 13(2) containing sub-paras (a) and (c) substituted for para. 13(2) containing sub-paras. (a), (b) and (c) (with effect from 6.4.1988) by S.I. 1987/1116, reg. 3(10) and para. 9(a)(b)
- X2** Sch. 1A para 13(5)(6) as set out second substituted (with effect from 6.4.1988) for para 13(5)(6) as set out first, by S.I. 1987/1116, Sch. 4 para. 9(c) and (d)

Textual Amendments

- F22** Words substituted (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, Sch. 6, para. 1)
- F23** Words inserted (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, Sch. 6, para. 1)
- F24** Words inserted (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, Sch. 6, para. 2)
- F25** Words substituted by Social Security Act 1986 (c. 50), Sch. 10, para. 30(c)(i)
- F26** Sch. 1A para. 13(2) containing sub-paras (a) and (c) substituted for para. 13(2) containing sub-paras. (a), (b) and (c) (with effect from 6.4.1988) by S.I. 1987/1116, reg. 3(10) and para. 9(a)(b)
- F27** Sch. 1A para. 13(2A) inserted by Social Security Act 1986 (c.50), Sch. 10, para. 30(c)(ii)
- F28** Sch. 1A para. 13(5)(a)(b) substituted (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, Sch. 6, para.3)
- F29** Words inserted (with effect from 1.7.1988) by The Personal and Occupational Pension Schemes (Transfer to Self-employed Arrangements) Regulations 1988 (S.I. 1988/1016, reg. 4(2)(b))
- F30** Words added (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, Sch. 6, para.4)
- F31** Sch. 1A para 13(5)(6) as set out second substituted (with effect from 6.4.1988) for para 13(5)(6) as set out first, by S.I. 1987/1116, Sch. 4 para. 9(c) and (d)
- F32** Words inserted (with effect from 1.7.1988) by The Personal and Occupational Pension Schemes (Transfer to Self-employed Arrangements) Regulations 1988 S.I. 1988/1016, reg. 4(2)(b)

Modifications etc. (not altering text)

- C11** Under reg. 3(10) of S.I. 1987/1116, para. 13(1) and (2) as set out first above have effect (27.7.1987) in relation to personal pension schemes subject to the modifications, specified in para. 9(a) and (b) of Sch. 4 to that S.I., of para. 13(2) as it stood before 6.4.1988. As so modified, para.13(2) reads as set out secondly below
- C12** Under reg. 3(10) of S.I. 1987/1116, para. 13 (2A)-(6) above have effect (27.7.1987) in relation to personal pension schemes subject to the modifications, specified in para. 9(c) and (d) of Sch. 4 to that S.I., of para. 13(5) and (6) as it stood before 6.4.88. As so modified para. 13(5) and (6) reads as set out secondly below
- C13** Sch. 1A para. 13(6) to be construed (with effect from 21.7.1989) as if references to “widow” included references to widower (and with consequential modifications) by virtue of Social Security Act 1986 (c. 50), s.9(4)(i)

Status: Point in time view as at 06/04/1993.

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- 14 (1) [^{F33}Cash equivalents] are to be calculated and verified in the prescribed manner.
- (2) The power to make regulations conferred by sub-paragraph (1) above includes power to provide that cash equivalents are to be calculated and verified in such manner as may be approved in particular cases—
- (a) by prescribed persons; or
 - (b) by persons with prescribed professional qualifications or experience; or
 - (c) by persons approved by the Secretary of State
- [^{F34}and power to provide that they shall be calculated and verified in accordance with guidance prepared by a prescribed body].
- (3) Regulations may provide—
- (a) that in calculating cash equivalents account shall be taken—
 - (i) of any surrender, commutation or forfeiture of the whole or part of a member's pension which occurs before the trustees or managers of the scheme of which he is a member do what is needed to comply with what he requires under paragraph 16 below;
 - [^{X3}(ii) in a case where a paragraph 13(5) above applies, of the need to deduct an appropriate amount to provide guaranteed minimum pensions [^{F35}or give effect to protected rights]; and]
 - [^{F36}(ii) in a case where paragraph 13(5) above applies, of the need to deduct an appropriate amount to make provision for protected rights; and]
 - [^{F37}(b) that in prescribed circumstances a cash equivalent shall be increased or reduced.]
- (4) Without prejudice to the generality of sub-paragraph (3) above—
- (a) the circumstances that may be specified by virtue of paragraph (b) of that sub-paragraph include—
 - (i) the length of time which elapses between the termination of a member's pensionable service and his exercise of the option conferred by this Part of this Schedule or regulations under it;
 - (ii) failure by the trustees or managers of a scheme to do what is needed to carry out what a member of the scheme requires within six months of the date on which they receive an application from him under paragraph 16 below; and
 - (iii) the state of the funding of a scheme; and
 - (b) regulations under that sub-paragraph may specify as the amount by which a cash equivalent is to be reduced such an amount that a member has no right to receive anything.

Editorial Information

X3 Sch. 1A, para. 14(3)(a)(ii) as set out second, substituted for para. 14(3)(a)(ii) as set out first, by S.I.1987/1116, Sch. 4, para. 10(a)

Textual Amendments

F33 Words substituted (with effect from 6.4.1988) by Social Security Act 1986 (c. 50), Sch. 10, para. 30(d)(i)

F34 Words added (with effect from 25.7.1986) by Social Security Act 1986 (c.50), Sch. 10, para. 30(d)(ii)

F35 Words inserted (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, Sch. 6, para. 5)

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

F36 Sch. 1A, para. 14(3)(a)(ii) as set out second, substituted for para. 14(3)(a)(ii) as set out first, by S.I. 1987/1116, Sch. 4, para. 10(a)

F37 Sch. 1A para. 14(3)(b) substituted (with effect from 6.4.1988) by Social Security Act 1986 (c. 50), Sch. 10, para. 30(d)(iii)

Modifications etc. (not altering text)

C14 Under reg. 3(10) of, and para. 10 of Sch. 4 to, S.I. 1987/1116, para. 14 above has effect (27.7.1987) in relation to personal pension schemes subject to the omission of sub-paragraph 14(4)(a)(i), and to the modification, specified in para. 10(a) of Sch. 4 to that S.I., of sub-para. 14(3)(a)(ii) as it stood before 6.4.1988. As so modified, sub-para. 14(3)(a)(ii) reads as set out second

- 15 (1) A member may only exercise the option conferred by paragraph 13 above on or before the last option date.
- (2) In this paragraph “the last option date” means the date which falls—
- (a) one year before the date on which he attains normal pension age, or
 - (b) six months after the date when his pensionable service terminates, whichever is the later.
- (3) A member loses the right to any cash equivalent under this Part of this Schedule—
- (a) if his pension or benefit in lieu of a pension or any part of it becomes payable before he attains normal pension age;
 - (b) if he fails to exercise the option conferred by paragraph 13 above on or before the last option date; or
 - (c) if the scheme is wound up.

Modifications etc. (not altering text)

C15 Under reg. 3(10) of S.I. 1987/1116, the revised form of para. 15 set out in para. 11 of Sch. 4 to that S.I. has effect (27.7.1987) in relation to personal pension schemes.

C16 (Definition of “the last option date” modified, in certain cases where employment continues after pensionable service in it has terminated, by S.I. 1985/1931, reg. 2C(3))

- 16 (1) A member may only exercise the option conferred by paragraph 13 above by making an application in writing to the trustees or managers of the scheme.

[^{F34}(2) In any case where—

- (a) a member has exercised that option; and
- (b) the trustees or managers of the scheme have done what is needed to carry out what the member requires.

the trustees or managers shall be discharged from any obligation to provide benefits to which the cash equivalent related except, in any [^{F38}such cases as are] mentioned in paragraph 13(5) above, to the extent that an obligation to provide [^{F38}such guaranteed minimum pensions or give effect to such protected rights] continues to subsist.]

[^{F39}(2) In any case where—

- (a) a member has exercised that option; and
- (b) the trustees or managers of the scheme have done what is needed to carry out what the member requires,

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the trustees or managers shall be discharged from any obligation to provide benefits to which the cash equivalent related except, in any such cases as are mentioned in paragraph 1 3(5) above, to the extent that an obligation to make provision for such protected rights continues to subsist.]

- (3) If the trustees or managers of a scheme receive an application under this paragraph, it shall be their duty, subject to the following provisions of this paragraph, to do what is needed to carry out what the member requires—
- (a) within twelve months of the date on which they receive the application; or
 - (b) by the date on which the member attains normal pension age, whichever is the earlier.
- (4) If—
- (a) disciplinary proceedings or proceedings before a court have been commenced against a member at any time before the expiry of the period of twelve months beginning with the date when his pensionable service terminates; and
 - (b) it appears to the trustees or managers of the scheme of which he is a member that the proceedings may lead to the whole or part of the pension or benefit in lieu of a pension payable to the member or his widow being forfeited,
- it shall be the trustees' or managers' duty, subject to the following provisions of this paragraph, to do what is needed to carry out what the member requires before—
- (i) the date before which they would be obliged to do it under sub-paragraph (3) above; or
 - (ii) the end of the period of three months after the conclusion of the disciplinary or court proceedings (including any proceedings on appeal),
- whichever is the later.
- (5) The Occupational Pensions Board may grant an extension of the period within which the trustees or managers of a scheme are obliged to do what is needed to carry out what a member of the scheme requires—
- (a) in any case where in the opinion of the Board—
 - (i) the scheme is being wound up or is about to be wound up;
 - (ii) the scheme is ceasing to be a contracted-out scheme;
 - (iii) the interests of the members of the scheme generally will be prejudiced if the trustees or managers of the scheme do what is needed to carry out what is required within that period; or
 - (iv) the member has not taken all such steps as the trustees or managers can reasonably expect him to take in order to satisfy them of any matter which falls to be established before they can properly carry out what he requires;
 - (b) in any case where the provisions of section 49 above apply; and
 - (c) in any case where a request for an extension has been made on a ground specified in paragraph (a) or (b) above, and the Board's consideration of the request cannot be completed before the end of that period.
- (6) A request under sub-paragraph (5) above may only be made by the trustees or managers.
- (7) The Board shall have power, if they are satisfied that there has been a relevant change of circumstances since they granted an extension, or that they granted an extension in ignorance of a material fact or on the basis of a mistake as to a material fact—

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- (a) to direct that the extension shall end on a date earlier than that on which it would otherwise have ended; or
 - (b) to revoke the grant of the extension.
- (8) An application to the trustees or managers of a scheme under this paragraph is to be taken to have been made if it is delivered to them personally, or sent by post in a registered letter or by the recorded delivery service.

Editorial Information

- X4** Sch. 1A para. 16(2) as set out second substituted (with effect from 6.4.1988) for para. 16(2) as set out first by S.I. 1987/1116, Sch. 4, para. 12(a)

Textual Amendments

- F38** Words substituted (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, Sch. 6, para. 6)
- F39** Sch. 1A para. 16(2) as set out second substituted (with effect from 6.4.1988) for para. 16(2) as set out first by S.I. 1987/1116, Sch. 4, para. 12(a)

Modifications etc. (not altering text)

- C17** Under reg. 3(10) of S.I. 1987/1116, para. 16(1) and (2) as set out first have effect (27.7.1987) in relation to personal pension schemes subject to the modification, specified in para. 12(a) of Sch. 4 to that S.I., of that part of para. 16(2) which came after the words “an obligation” as it stood before 6.4.1988. As so modified, para. 16(2) reads as set out second
- C18** Under reg. 3(10) of S.I. 1987/1116, Sch. 1A para. 16(3)-(8) has effect (27.7.1987) in relation to personal pension schemes subject to the modifications, specified in para. 12(b)-(e) of Sch. 4 to that S.I., to paras. 3(b), (4) and (5)

- 17 (1) Subject to sub-paragraph (2) below, a member of a scheme may withdraw an application under paragraph 16 above by giving the trustees or managers of the scheme notice in writing that he no longer wishes them to do what is needed to carry out what he previously required.
- (2) Such a notice shall be of no effect if it is given to the trustees or managers at a time when, in order to comply with what the member previously required, they have already entered into an agreement with a third party to use the whole or part of the member’s cash equivalent in a way specified in paragraph 13(2)(a), (b) or (c) above.
- (3) A member who withdraws an application may make another.
- (4) A notice to the trustees or managers of a scheme under this paragraph is to be taken to have been given if it is delivered to them personally, or sent by post in a registered letter or by recorded delivery service.

Modifications etc. (not altering text)

- C19** Under reg. 3(10) of, and para. 13 of Sch. 4 to, S.I. 1987/1116, paras. 17 and 18 above have effect (27.7.1987) in relation to personal pension schemes, subject to the substitution, in para. 17(2) above, of “13(2)(a) or (c)” for “13(2)(a), (b) or (c)”

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Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

- 18 (1) Subject to sub-paragraph (2) below, this Part of this Schedule overrides any provision of a scheme to the extent that it conflicts with this Part of this Schedule.
- (2) This Part of this Schedule does not override any provision of a scheme to the extent that it deals with priorities on a winding-up.

Modifications etc. (not altering text)

C20 Under reg. 3(10) of, and para. 13 of Sch. 4 to, [S.I. 1987/1116](#), [paras. 17](#) and 18 above have effect (27.7.1987) in relation to personal pension schemes, subject to the substitution, in para. 17(2) above, of “13(2)(a) or (c)” for “13(2)(a), (b) or (c)”

PART III

SUPPLEMENTARY

Modifications etc. (not altering text)

C21 Under reg. 3(10) of [S.I. 1987/1116](#), Part III (paras. 19-23) has effect (27.7.1987) in relation to personal pension schemes subject to modifications, specified in paras. 14-16 of Sch. 4 to that S.I., to paras. 19, 21 and 22

- 19 In making any calculation for the purposes of this Schedule—
- (a) any charge or lien on the whole or part of a pension; and
 - (b) any set-off against the whole or part of a pension,
- shall be disregarded.
- 20 (1) The Secretary of State may by regulations direct that this Schedule shall have effect, in such cases as he may specify in the regulations, subject to such modifications as he may there specify.
- (2) In sub-paragraph (1) above “modification” includes, without prejudice to the generality of that sub-paragraph, addition, omission and amendment.
- 21 The Occupational Pensions Board may at any time, and shall if requested by the trustees or managers of an occupational pension scheme, advise on any question whether—
- (a) any provision of this Schedule (including, without prejudice to section 20(2) of the Interpretation Act 1978, any such provision as modified by regulations under paragraph 20 above) does or does not override any provision of the scheme;
 - (b) any benefit is an average salary benefit, a flat rate benefit or a money purchase benefit.

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- 22 (1) On an application made to them in respect of an occupational pension scheme (other than a public service pension scheme) by persons competent to make such an application in respect of it, the Occupational Pensions Board shall issue a determination on any such question as is mentioned in paragraph 21 above.
- (2) The persons competent to make an application under this paragraph in respect of a scheme are—
- (a) the persons mentioned in section 41E(2)(a) to (d) above; and
 - (b) such other persons as regulations may specify, in relation to any category of schemes into which the scheme falls, as being proper persons to make an application for the purposes of this paragraph in respect of a scheme of that category.
- 23 It is hereby declared that nothing in the foregoing provisions of this Schedule is to be taken to preclude a scheme from being framed or managed more favourably to beneficiaries than is called for by those provisions.

SCHEDULE 2

Section 52.

CONTRACTING-OUT REGULATIONS

General regulations

- 1 In relation to employments which are or at any time have been contracted-out employments, and to the operation of schemes by reference to which such employments are or have been contracted-out, provision may be made by regulations—
- (a) for treating an earner's employment, where it ends before a person succeeds to the business of the earner's employer, as having been employment under the employer's successor;
 - (b) for disregarding changes in an earner's employment due to the death of an employer or other cause, or any cesser of contracted-out employment so due, or for treating employment under one employer as a continuation of that under another and treating any contracting-out certificate issued to, or election made by, the former employer as issued to or made by the latter;
 - (c) for disregarding temporary interruptions in an earner's employment or contracted-out employment, and for treating the employment in either case as continuing during the interruption; and
 - (d) generally as to the circumstances in which an earner's employment is or is not to be treated as having begun, or as having come to an end;
- and references in this paragraph to an earner's employment beginning or ending shall include references to his employment becoming or ceasing to be contracted-out employment.
- 2 Regulations may enable the Occupational Pensions Board to determine, in prescribed circumstances, that an earner, or any group of earners whose

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employment falls within a particular category or description of contracted-out employments, has been in such employment from a date earlier than would otherwise be the case, not being, in the case of an earner within the scope of the determination, a date earlier than that on which his relevant employment began or a contracting-out certificate was issued in respect of it, whichever is the later.

- 3 Provision may be made by regulations for requiring an employer to give notice to the Secretary of State when an earner's employment becomes or ceases to be contracted-out employment and when an earner's employment in contracted-out employment begins or ends.

Requisite benefits

F40

4

Textual Amendments

F40 Sch. 4 para 4 repealed by [Social Security Act 1986 \(c. 50\)](#), [Sch. 11](#)

Modification of Part III in certain cases

- 5 (1) Regulations may modify the provisions of Part III of this Act in their application to cases in which a person is employed at the same time in two or more employments (whether or not under the same employer), being employments of which at least one is contracted-out employment but which are not all contracted-out employments, with a view to enabling the employments to be treated either separately or together for the purposes of that Part of this Act.
- (2) Regulations may modify the provisions of Part III of this Act in their application to cases in which—
- (a) any description of benefit under a scheme is subject to a limit (however imposed) operating so as to prevent service beyond a particular length from qualifying for further benefits;
 - (b) earners qualify for the benefits of a scheme by reference not only to service in contracted-out employment but also to service in the same or another employment (whether or not contracted-out employment) before the scheme was contracted-out in relation to them or their employment;

and regulations under this paragraph may include provision for securing that in such cases an earner's employment does not cease to be contracted-out employment only because his service for the time being does not qualify him for the requisite benefits.

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

State scheme premiums

- 6 (1) Regulations may make provision for requiring persons to furnish the Secretary of State or the Occupational Pensions Board with such information as he or the Board may require for the purposes of sections 42 to 50 of this Act.
- (2) In relation to employed earners who, in any period of service in contracted-out employment—
- (a) have been paid earnings in any income tax week by more than one person in respect of different employments; or
 - (b) have worked under the general control or management of a person other than their immediate employer,
- and in relation to any other case for which it appears to the Secretary of State that such provision is needed, regulations may provide that for the purposes of sections 42 to 45 of this Act the prescribed person shall be treated as the employer of any earners.
- (3) Regulations may, in relation to state scheme premiums, provide—
- (a) for dispensing with the payment of a premium where its amount would be inconsiderable;
 - (b) for treating a premium payable in respect of any person as actually paid where the failure to pay is shown not to have been with the consent or connivance of, or attributable to any negligence on the part of, that person;
 - [^{F41}(bb) for treating part of a premium payable in prescribed circumstances in respect of a person as actually paid and for modifying Part III of this Act in relation to a case in which such a part is so treated;]
 - (c) for treating a premium wrongly paid, or paid as to the wrong amount, as paid (wholly or in part) in discharge of a liability for another premium or for contributions under Part I of [^{F42}The Contributions and Benefits Act];
 - (d) for the return of premiums paid in error or, in prescribed circumstances, of premiums as to which the Secretary of State is satisfied that they ought to be repaid;
 - (e) for the Secretary of State, in prescribed circumstances where a premium has been paid in respect of a person, to direct the payment out of the National Insurance Fund to that person or his estate of an amount equal to a prescribed part of the premium;
 - (f) for any other matters incidental to the payment, collection or return of premiums.
- [^{F43}and the Secretary of State may accept payments in connection with a case in which a premium or part of it is treated as actually paid and shall pay into the National Insurance Fund any sums received by him by way of such payments]
- [^{F44}(4) Without prejudice to sub-paragraph (3) above, regulations may provide—
- (a) that for the purpose of extinguishing accrued rights to guaranteed minimum pensions and rights to receive such pensions [^{F45}or, in the case of a contracted-out protected rights premium, for the purpose of extinguishing protected rights and reducing any guaranteed minimum pension to which a person is entitled.] a state scheme premium is to be treated as actually paid on a date determined under the regulations;
 - (b) for disregarding the effect of regulations made by virtue of paragraph (a) of this sub-paragraph in a case where the premium in question is not paid

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- on or before the date when it becomes payable or such later date as may be determined under the regulations; and
- (c) for obtaining repayment of benefits paid by virtue of regulations so made in a case where the effect of the regulations is to be disregarded, and, where the repayment is obtained from assets of the relevant scheme, for reducing the sums payable under the scheme to the beneficiary by the amount of the repayment.]
- [^{F46}(a) that for the purpose of extinguishing protected rights and reducing any guaranteed minimum pension to which a person is treated as entitled, a personal pension protected rights premium is to be treated as actually paid on a date determined under the regulations;]

Textual Amendments

- F41** Para. 6(3)(bb) inserted by Social Security Act 1980 (c. 30), s. 3(12)(a)
- F42** Words substituted (with effect from 1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), Sch. 2, para. 42
- F43** Words inserted by Social Security Act 1980 (c. 30), s. 3(12)(b)
- F44** Para. 6(4) inserted by Social Security Act 1980 (c. 30), s. 3(12)(c)
- F45** Words inserted (with effect from 6.4.1988) by The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987 (S.I. 1987/1116, reg. 5(4))
- F46** Sch. 2 para. 6(4)(a) substituted (with effect from 6.4.1988) by S.I. 1987/1116 reg. 3(11) and Sch. 5 para. 3

Modifications etc. (not altering text)

- C22** Under reg. 3(11) of, and Sch. 5 to, S.I. 1987/1116, Sch. 2 para. 6 has effect (27.7.1987) in relation to personal pension schemes subject to the substitution (in para. 6(3)(bb)) of “Part I of the Social Security Act 1986” for “Part III of this Act”, the omission (in para. 6(3)(c)) of the words after “another premium”, and the modification made by para. 3 of Sch. 5 to that S.I. to para. 6(4)(a) above as it stood before 6.4.1988. As so modified, para. 6(4)(a) reads as set out at the end of para. 6

Centralised schemes

- 7 (1) Regulations may modify sections 31 to 49 of this Act in their application to employments in the case of which earners under different employers qualify by virtue of their respective service in those employments for the benefits of the same occupational pension scheme.
- (2) Regulations under this paragraph may provide—
- (a) for the trustees or managers of the scheme instead of the employer to be subject to the liabilities imposed by sections 42 to 45 of this Act;
- (b) for the adjustment (whether as a consequence of any provision made under paragraph (a) above or otherwise) of rights and liabilities as between employers, earners and the trustees or managers.

Special provisions for certain public service pension schemes

- 8 (1) In relation to employments of any class to which this paragraph applies, the Secretary of State may by regulations—

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- (a) direct that elections with a view to the issue, variation or surrender of contracting-out certificates shall be made and revoked by him instead of by the employer;
 - (b) make provision for other things which by or under Part III of this Act are required or authorised to be done by or to an employer to be done instead by or to the Secretary of State;
 - (c) make provision for treating any employments of the class in question as employments under a single employer different from the employer in any other employment;
 - (d) make provision for the recovery by the Secretary of State of any state scheme premium from any person where it has been paid by the Secretary of State instead of by that person.
- (2) Before making any regulations under this paragraph the Secretary of State shall consult with such bodies concerned with employments of the class in question as appear to him fairly to represent the interests of the employers and earners in those employments.
- (3) Subject to sub-paragraphs (4) and (5) below, the employments in which an earner's service qualifies him for benefit under any of the following enactments shall constitute a class to which this paragraph applies—
- Section 26 of the ^{M1}Fire Service Act 1947;
[^{F47}the ^{M2}Police Pensions Act 1976];
Sections 7 to 10 of the ^{M3}Superannuation Act 1972.
- (4) Where service in any employment would qualify a person as aforesaid under any of the enactments specified in sub-paragraph (3) above but for rules having effect under section 2 of ^{M4} the Superannuation (Miscellaneous Provisions) Act 1948 (persons transferring to and from certain employments), the employment shall be treated as falling within the class to which that enactment relates and as not falling within any other class to which this paragraph applies.
- (5) Where a local Act contains a provision for the payment of benefits in respect of service which but for the provision would qualify a person for such benefits under the enactments specified in sub-paragraph (3) above, that provision shall be deemed to be included among the enactments so specified.

Textual Amendments

F47 Words substituted by [Police Pensions Act 1976 \(c. 35\), Sch. 2 para. 11](#)

Marginal Citations

M1 1947 c. 41.

M2 1976 c. 35.

M3 1972 c. 11.

M4 1948 c. 33

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Incidental matters

- 9 Regulations may make provision for any incidental matters connected with the provisions of Part III of this Act in relation to any employment which is, has been or may become contracted-out employment and for any incidental matters otherwise connected with the provisions of that Part or this Schedule.

SCHEDULE 3

Section 58.

PRIORITY IN BANKRUPTCY ETC.

Earners' contributions to occupational pension scheme

- 1 ^[F48]This Schedule applies to] any sum owed on account of an earner's contributions to an occupational pension scheme, being contributions deducted from earnings paid in the period of four months immediately preceding the ^[F49]relevant date] or otherwise due in respect of earnings paid or payable in that period.

Textual Amendments

F48 Words substituted (with effect from 29.12.1986) by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8](#), para. 26(2)

F49 Words substituted (with effect from 29.12.1986) by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8](#), para. 26(3)

Employer's contributions to occupational pension scheme

- 2 (1) ^[F50]This Schedule applies to] any sum owed on account of an employer's contributions to a contracted-out scheme, being contributions payable—
- (a) in the period of twelve months immediately preceding the ^[F51]relevant date]; and
 - (b) in respect of earners in contracted-out employment by reference to the scheme towards the provision for those earners of guaranteed minimum pensions under the scheme.

^[F52](1A) This Schedule applies to any sum owed on account of an employer's minimum payments to a contracted-out scheme falling to be made in the period of twelve months immediately preceding the relevant date.]

- (2) In so far as contributions ^[F53]or payments] cannot from the terms of the scheme be identified as falling within sub-paragraph (1) ^[F53]or (1A)] above, the amount of the debt having priority by virtue of that sub-paragraph shall be deemed ^[F54], in a case where the relevant event took place before the day of the passing of the Social Security Act 1985,] to be an amount equal to—
- (a) 7 per cent. of the total reckonable earnings paid or payable, in the period of twelve months referred to in that sub-paragraph, to or for the benefit of non-contributing earners; or

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- (b) 4.5 per cent. of the total reckonable earnings paid or payable in that period to or for the benefit of contributing earners.
- [^{F53} and shall be deemed, [^{F55} in any other case], to be an amount equal to—
- (i) [^{F56}4.8] per cent. of the total reckonable earnings mentioned in paragraph (a) above; and
- (ii) [^{F56}3.0] per cent. of the total reckonable earnings mentioned in paragraph (b) above; and]
- (3) For the purposes of sub-paragraph (2) above—
- (a) the earnings to be taken into account as reckonable earnings are those paid or payable to or for the benefit of earners in contracted-out employment (by reference to the scheme) in the whole or any part of the said period of twelve months; and
- (b) earners are to be identified as contributing or non-contributing in relation to service of theirs in contracted-out employment by reference to the scheme according to whether or not in the period in question they were liable under the terms of the scheme to contribute in respect of that service towards the provision of pensions under the scheme.
- (4) In this paragraph “employer” shall be construed in accordance with regulations made under section 66(3) of this Act and “reckonable earnings”, in relation to any employment, means the earner’s earnings from that employment so far as those earnings—
- (a) were comprised in any payment of earnings made to him or for his benefit at a time when the employment was contracted-out employment; and
- (b) exceeded the current lower earnings limit but not the current upper earnings limit.

Textual Amendments

- F50** Words substituted (with effect from 29.12.1986) by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8](#), para. 26(2)
- F51** Words substituted (with effect from 29.12.1986) by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8](#), para. 26(3)
- F52** [Sch. 3 para. 2\(1A\)](#) inserted (with effect from 6.4.1988) by [Social Security Act 1986 \(c. 50\)](#), [Sch. 2](#), para. 12(a)
- F53** Words inserted (with effect from 6.4.1988) by [Social Security Act 1986 \(c. 50\)](#), [Sch. 2](#), para. 12(b)
- F54** Words inserted by [Social Security Act 1985 \(c. 53\)](#), s. 29(1), [Sch. 5 para. 36](#)
- F55** Words substituted (with effect from 29.12.1986) by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8](#), para. 26(4)
- F56** Figures in [Sch. 3 para. 2\(2\)](#) substituted, in relation to earnings from 6.4.1993, for figures of 5.8 and 3.8, by virtue of [S.I. 1992/795](#), [arts. 3\(a\)\(b\)](#).

State scheme premiums

- 3 (1) [^{F57}This Schedule applies to] any sum owed on account of a state scheme premium payable at any time before, or in consequence of, [^{F58}a person going into liquidation or being adjudged bankrupt][^{F59}the sequestration of a debtor’s estate][^{F60}or (in the case of a company not in liquidation)—
- (a) the appointment of a receiver as mentioned in section 40 of the Insolvency Act 1986 (debenture-holders secured by floating charge), or

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Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

- (b) the appointment of a receiver under section 53(6) or 54(5) of that Act (Scottish company with property subject to floating charge), or
 - (c) the taking of possession by debenture-holders (so secured) as mentioned in section 196 of the Companies Act 1985].
- (2) Where any such premium is payable in respect of a period of service of more than twelve months (taking into account any previous linked qualifying service), the amount to be paid in priority by virtue of this paragraph shall be limited to the amount of the premium that would have been payable if the service had been confined to the last twelve months taken into account in fixing the actual amount of the premium.
- (3) Where—
- (a) by virtue of this paragraph the whole or part of a premium is required to be paid in priority to other debts of the debtor or his estate; and
 - (b) the person liable for the payment would be entitled to recover the whole or part of any sum paid on account of it from another person either under section 47 of this Act or under any provision made by the relevant scheme for the purposes of that section or otherwise,
- that other person shall be liable for any part of the premium for the time being unpaid; but so that no person shall be liable by virtue of this sub-paragraph for an amount in excess of the sum which might thereunder be recovered from him if the premium had been paid in full by the person liable for it, after deducting from that sum any amount which has been or may be recovered from him in respect of any part of that payment paid otherwise than under this sub-paragraph.
- (4) The payment under sub-paragraph (3) above of any amount in respect of a premium shall have the same effect on the rights and liabilities of the person making it (other than his liabilities under that sub-paragraph) as if it had been a payment of that amount on account of the sum recoverable from him in respect of a premium as mentioned in sub-paragraph (3)(b) above.

Textual Amendments

- F57** Words substituted (with effect from 29.12.1986) by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8](#), para. 26(2)
- F58** Words substituted (with effect from 29.12.1986) for company insolvency in Great Britain and for Bankruptcy in England and Wales, by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8 para. 26\(3\)](#)
- F59** Words substituted (with effect from 29.12.1986) for bankruptcy in Scotland, by [Bankruptcy \(Scotland\) Act 1985 \(c. 66\)](#), [Sch. 7](#), para. 13(i)
- F60** Words added (with effect from 29.12.1986) by [Insolvency Act 1986 \(c. 45\)](#), [Sch. 14](#)

Interpretation

- 4 ^[F61]Section 196(3) of the Companies Act 1985 and section 387 of Insolvency Act 1986 apply as regards the meaning in this Schedule of the expression “the relevant date”^[F62]In this Schedule “the relevant date” has the same meaning as in Part I of Schedule 3 to the Bankruptcy (Scotland) Act 1985]; and references to a contracted-out scheme, contracted-out employment and a state scheme premium include references to a contracted-out scheme, contracted-out employment and a state scheme premium within the meaning of any provisions in force in Northern Ireland and corresponding to the provisions of this Act.

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Textual Amendments

- F61** Words substituted (with effect from 29.12.1986) for company insolvency in Great Britain and for bankruptcy in England and Wales only, by [Insolvency Act 1986 \(c. 45\)](#), [Sch. 14](#)
- F62** Words applying, for the purposes of sequestration of a debtor's estate in Scotland, following substitution (with effect from 29.12.1986) of words by [Insolvency Act 1985 \(c. 65\)](#), [Sch. 8, para. 26\(5\)](#) and further amendment (also with effect from 29.12.1986), by [Bankruptcy \(Scotland\) Act 1985 \(c. 66\)](#), [Sch. 7, para. 13\(ii\)](#)

[^{F63}SCHEDULE 3A

Section 58A]

ANNUAL INCREASE IN RATE OF CERTAIN OCCUPATIONAL PENSIONS

Textual Amendments

- F63** [Sch. 3A](#) inserted (*prosp.*) by Sch. 2 to [Social Security Act 1990 \(c. 27\)](#)

[^{F64} Interpretation

Textual Amendments

- F64** [Sch. 3A](#) repealed (7.2.1994) by [1993 c. 48, s. 188\(1\)](#), [Sch. 5 Pt.I](#); [S.I. 1994/86, art. 2](#)

- 1 In this Schedule—
- “annual rate”, in relation to a pension or the later or earlier service component of a pension, means the annual rate of the pension or component, as previously increased under the rules of the scheme or this Schedule;
- “the appointed day” means the day on which this Schedule and section 58A of this Act come into force;
- “the appropriate percentage”, in relation to an increase in the annual rate of a pension or a component of a pension, means the percentage specified in the last revaluation order made before the increase is to take effect as the revaluation percentage for the last revaluation period of twelve months;
- “earlier service component” means so much (if any) of the annual rate of the pension as is attributable to pensionable service before the appointed day;
- “later service component” means so much (if any) of the annual rate of the pension as is attributable to pensionable service on or after the appointed day;
- “pension”, in relation to a scheme, means any pension which commences or has commenced under the scheme but does not include—
- (a) a guaranteed minimum pension or any increase in such a pension under section 37A above; or
- (b) any money purchase benefit;
- “pensionable service” has the meaning given by paragraph 3 of Schedule 16 to the 1973 Act;

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“qualifying scheme” means a scheme to which section 58A of this Act applies;

“revaluation order”, “revaluation percentage” and “revaluation period” shall be construed in accordance with section 52A above.

Annual increase of later service component

- 2 (1) If, apart from this Schedule, the annual rate of a pension under a qualifying scheme would not be increased as mentioned in section 58A(1)(b) of this Act, the annual rate of its later service component shall be increased annually by at least an amount equal to the appropriate percentage of the annual rate of that component as applicable immediately before the increase takes effect.
- (2) The first increase by virtue of this paragraph in the rate of a pension shall take effect not later than the first anniversary of the commencement of the pension and subsequent increases shall take effect at intervals of not more than twelve months thereafter.
- (3) This paragraph is subject to paragraphs 4 to 7 below.

Annual increase of earlier service component where scheme is in surplus

- 3 (1) If on any valuation day the value of a qualifying scheme’s assets, as determined in accordance with regulations, exceeds the value of its liabilities, as so determined, the amount of the excess (the “valuation surplus”) shall be applied in accordance with the following provisions of this paragraph in providing for annual increases, up to the aggregate referred to in sub-paragraph (6) below, in the annual rate of the earlier service component of each pension under the scheme that would not, apart from this Schedule, be increased as mentioned in section 58A(1)(b) of this Act.
- (2) The amount of each annual increase to be provided in pursuance of this paragraph in consequence of a valuation surplus shall be an amount equal to the appropriate percentage of the annual rate of the earlier service component of the pension in question as applicable immediately before that annual increase takes effect.
- (3) Except in a case where regulations otherwise provide, the days which are “valuation days” for the purposes of this paragraph are—
- (a) the appointed day; and
 - (b) each subsequent day as at which the assets and liabilities of the scheme in question are actuarially valued for any purpose.
- (4) Where, in consequence of a valuation surplus, this paragraph requires provision to be made for annual increases in the annual rate of the earlier service component of a pension, the first of those increases shall take effect not later than the first anniversary of the later of—
- (a) the valuation day as at which the valuation was made which disclosed the valuation surplus; or
 - (b) the commencement of the pension;
- and subsequent increases shall take effect at intervals of not more than twelve months thereafter.
- (5) In any case where—

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- (a) a valuation of the assets and liabilities of a qualifying scheme discloses a valuation surplus, but
 - (b) the amount of the surplus is insufficient to provide in full for the annual increases otherwise required by this paragraph in pensions under the scheme, the valuation surplus shall be applied in providing for the increases so required but only at the percentage rate that would apply year by year in relation to those increases if, for the maximum percentage of 5 per cent. specified in section 52A(9)(a) above, there were substituted such lower percentage as represents the greatest maximum percentage, as determined in accordance with regulations, by reference to which the valuation surplus is sufficient to provide for annual increases in the earlier service component of the pensions in question.
- (6) If a valuation surplus is disclosed on a valuation at any time when either—
- (a) provision has already been made by the scheme for the annual rate of the earlier service component of every such pension as is mentioned in sub-paragraph (1) above to be increased annually in the aggregate by at least the appropriate percentage of that rate, or
 - (b) the application of part only of the valuation surplus would be sufficient to secure that result,
- this paragraph does not require that valuation surplus or, as the case may be, the remaining part of it, to be applied in the provision of increases under this paragraph.
- (7) the powers conferred by sub-paragraphs (1) and (5) above to make regulations include, respectively, power to provide that the valuation of the scheme's assets or liabilities is to be calculated and verified, or the percentage in question is to be determined,—
- (a) in such manner as may, in the particular case, be approved—
 - (i) by a prescribed person;
 - (ii) by a person with prescribed professional qualifications or experience; or
 - (iii) by a person approved by the Secretary of State;
 - (b) in accordance with guidance prepared by a prescribed body;
 - (c) in accordance with prescribed principles and requirements; or
 - (d) in accordance with principles determined by the person who performs the duties of calculation and verification.
- (8) This paragraph is subject to paragraphs 4 to 7 below.

Proportional increases where first period is less than 12 months

- 4 (1) Where a pension commenced to be paid less than twelve months before the date on which its first increase under paragraph 2 above is to take effect, the amount of that first increase shall be determined by the application of the formula—

$$\frac{M \times I}{12}$$

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*Changes to legislation: There are currently no known outstanding effects
for the Social Security Pensions Act 1975. (See end of Document for details)*

Where—

M is the number of complete months in the period beginning with the commencement of the pension and ending immediately before that date; and

I is the amount of the increase that would have been required by that paragraph, apart from this sub-paragraph.

- (2) This paragraph shall apply in relation to the first increase of a pension by virtue of paragraph 3 above in consequence of each successive valuation surplus as it applies in relation to the first increase of a pension under paragraph 2 above.

Restriction on increases where member is under 55

- 5 (1) No increase under paragraph 2 or 3 above is required to be paid to or for a member of a scheme whose pension has commenced but who has not attained the age of 55 at the time when the increase takes effect, unless—
- (a) he is permanently incapacitated by mental or physical infirmity from engaging in regular full-time employment, or
 - (b) he has retired on account of mental or physical infirmity from the office or employment in respect of which, or on retirement from which, the pension is payable,

in which case the pension shall be payable at the annual rate at which it would have been payable apart from this sub-paragraph.

- (2) The rules of a scheme may provide that if, in a case where a pension has been paid to or for a member under the age of 55 at an increased rate in consequence of paragraph (a) or (b) of sub-paragraph (1) above, the member—

- (a) ceases to suffer from the infirmity in question before he attains the age of 55, but
- (b) continues to be entitled to the pension,

any increases subsequently taking effect under paragraph 2 or 3 above in the annual rate of the pension shall not be paid or shall not be paid in full.

- (3) In any case where—

- (a) by virtue only of sub-paragraph (1) or (2) above, increases are not paid to or for a member or are not paid in full, but
- (b) the member attains the age of 55 or, in a case falling within sub-paragraph (2) above, again satisfies the conditions set out in paragraph (a) or (b) of sub-paragraph (1) above,

his pension shall thereupon become payable at the annual rate at which it would have been payable apart from sub-paragraph (1) or (2) above.

Application of Schedule to pensions not attributable to pensionable service

- 6 Regulations may provide that this Schedule (other than this paragraph) shall apply in relation to any pension under a qualifying scheme as if so much of the annual rate of the pension as would not otherwise be attributable to pensionable service were attributable in accordance with the regulations—

- (a) to pensionable service before the appointed day;
- (b) to pensionable service on or after that day; or
- (c) partly to pensionable service before, and partly to pensionable service on or after, that day;

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and any reference to the earlier or later service component of the pension shall be construed accordingly.

Regulations

- 7 (1) The Secretary of State may by regulations direct that section 58A of this Act and this Schedule shall have effect, in such cases as he may specify.
- (2) In sub-paragraph (1) above “modification”, without prejudice to the generality of that sub-paragraph, includes addition, omission, and amendment.

Overriding effect of the increase provisions

- 8 The provisions of section 58A of this Act, this Schedule and any regulations made under it override any provision of a qualifying scheme, other than a protected provision (within the meaning of paragraph 7 of Schedule 1A to this Act), to the extent that it conflicts with them.]

SCHEDULE 4

section 65(1),(2).

AMENDMENTS OF ENACTMENTS

Modifications etc. (not altering text)

C23 The text of Schedules 4 and 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

PART I

CONSEQUENTIAL AND OTHER AMENDMENTS

The Bankruptcy (Scotland) Act ^{M5} 1913

Marginal Citations

M5 1913 c. 20.

- 1 In section 118(1) of the Bankruptcy (Scotland) Act 1913 for paragraphs (f) and (g) there shall be substituted—
- “(f) all the debts specified in section 153(2) of the Social Security Act 1975, Schedule 3 to the Social Security Pensions Act 1975 and any corresponding provisions in force in Northern Ireland”

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*Changes to legislation: There are currently no known outstanding effects
 for the Social Security Pensions Act 1975. (See end of Document for details)*

The Bankruptcy Act ^{M6}1914

Marginal Citations

M6 1914 c. 59

- 2 In the Bankruptcy Act 1914—
- (a) in section 33(1) for paragraphs (f) and (g) there shall be substituted—
- “(f) all debts specified in section 153(2) of the Social Security Act 1975, Schedule 3 to the Social Security Pensions Act 1975 and any corresponding provisions in force in Northern Ireland”
- (b) in Schedule 2 to that Act, in paragraph 9 for the words “contributions or premiums payable under Part III of the Social Security Act 1973” there shall be substituted the words “state scheme premiums payable under Part III of the Social Security Pensions Act 1975 or any corresponding provisions in force in Northern Ireland”.

The Companies Act ^{M7}1948

Marginal Citations

M7 1948 c. 38.

- 3 In section 319(1)(e) of the Companies Act 1948 for the words from “all the debts” onwards, there shall be substituted the words “all the debts specified in section 153(2) of the Social Security Act 1975, Schedule 3 to the Social Security Pensions Act 1975 and any corresponding provisions in force in Northern Ireland”.

The Law Reform (Personal Injuries) Act ^{M8}1948

Marginal Citations

M8 1948 c. 41

- 4 In section 2(1) of the Law Reform (Personal Injuries) Act 1948 for the words “the Social Security Act 1975 or the Social Security (Northern Ireland) Act 1975” there shall be substituted the words “the Social Security Act 1975, the Social Security Pensions Act 1975 or any corresponding provisions in force in Northern Ireland.”

The Administration of Justice Act ^{M9}1964

Marginal Citations

M9 1964 c. 42

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

- 5 In section 17(2)(b) of the Administration of Justice Act 1964 for the words from “together” onwards there shall be substituted the words “together with—
- (i) secondary class 1 contributions payable in respect of those officers under Part I of the Social Security Act 1975; and
 - (ii) state scheme premiums so payable under Part III of the Social Security Pensions Act 1975”

The Family Allowances Act ^{M10} 1965

Marginal Citations

M10 1965 c. 53.

- 6 In section 8(3) of the Family Allowances Act 1965 after the words “the Social Security Act 1975” there shall be inserted the words “, the Social Security Pensions Act 1975”.

The Supplementary Benefit Act ^{M11} 1966

(The Ministry of Social Security Act 1966)

Marginal Citations

M11 1966 c. 20

- 7 In section 16(1)(a) of the Supplementary Benefit Act 1966 after the words “the Social Security Act 1975” there shall be inserted the words “or Part II of the Social Security Pensions Act 1975”.
- 8 In section 26(4) of that Act after the words “Part II of the Social Security Act 1975” there shall be inserted the words “or Part II of the Social Security Pensions Act 1975”.
- 9 In paragraph 24 of Schedule 2 to that Act—
- (a) after sub-paragraph (2)(d) there shall be inserted—
 - “(e) any guaranteed minimum pension within the meaning of the Social Security Pensions Act 1975”
 - (b) in sub-paragraph (3) after the words “the Social Security Act 1973” there shall be inserted the words “or Part II of the Social Security Pensions Act 1975”;
 - (c) In sub-paragraphs (4) and (5) for the words “the rate specified in Part I of Schedule 4 to the Social Security Act 1975 for a widow’s pension under that Act” there shall be substituted the words “the sum specified in section 6(1) (a) of the Social Security Pensions Act 1975”.

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

The Agriculture Act^{M12} 1967

Marginal Citations

M12 1967 c. 22.

- 10 In section 67(3)(e) of the Agriculture Act 1967 after the words “Part II of the Social Security Act 1975” there shall be inserted the words “or Part II of the Social Security Pensions Act 1975”

The Rent Act^{M13} 1968

Marginal Citations

M13 1968 c. 23.

- 11 In section 40(3)(a) of the Rent Act 1968 for the words “Part III of the Social Security Act 1973” there shall be substituted the words “Part III of the Social Security Pensions Act 1975”

The Income and Corporation Taxes Act^{M14} 1970

Marginal Citations

M14 1970 c. 10.

- 12 In section 8(2)(b) of the Income and Corporation Taxes Act 1970 after the words “those Acts” there shall be inserted the words “or the Social Security Pensions Act 1975 or under any provisions in force in Northern Ireland and corresponding to the last-mentioned Act.”

The Administration of Justice Act^{M15} 1970

Marginal Citations

M15 1970 c. 31.

- 13 In Schedule 4 to the Administration of Justice Act 1970 for paragraph 3 there shall be substituted—
- “3 State scheme premiums under Part III of the Social Security Pensions Act 1975.”

The Family Income Supplements Act^{M16}

Marginal Citations

M16 1970 c. 55.

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

- 14 In section 8(4) of the Family Income Supplements Act 1970 for the words “the Social Security Act 1975” there shall be substituted the words “the Social Security Acts 1975”.

The Attachment of Earnings Act^{M17}

Marginal Citations

M17 1971 c. 32.

- 15 In section 24(2) of the Attachment of Earnings Act 1971 after paragraph (e) there shall be inserted—
“(f) guaranteed minimum pension within the meaning of the Social Security Pensions Act 1975.”
- 16 In Schedule 2 to that Act for paragraph 3 there shall be substituted—
“3 State scheme premiums under Part III of the Social Security Pensions Act 1975.”
- 17 In Schedule 4 to that Act for the words “The Social Security Act 1975 (c. 14)” there shall be substituted the words “The Social Security Acts 1975 (cc. 14 and 60)”.

The Pensions (Increase) Act^{M18} 1971

Marginal Citations

M18 1971 c. 56.

- 18 In section 5(3) of the Pensions (Increase) Act 1971 for the words “in relation to a particular review under section 2 above” there shall be substituted the words “for any particular purpose”.
- 19 In section 15(4) of that Act for the words “section 1 or 2 above” there shall be substituted the words “section 1 above or section 59 of the Social Security Pensions Act 1975”.

The Finance Act^{M19} 1971

Marginal Citations

M19 1971 c. 68.

- 20 In paragraph 1(b) of Schedule 4 to the Finance Act 1971 for the words following “benefit under” there shall be substituted—
“(i) the Social Security Act 1975,
(ii) the Social Security Pensions Act 1975,
(iii) the Social Security (Northern Ireland) Act 1975, or
(iv) any provisions in force in Northern Ireland and corresponding to provisions of the Social Security Pensions Act 1975,

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which is payable to the wife otherwise than by virtue (wholly or partly) of her own contributions.”

The Housing (Financial Provisions) (Scotland) Act^{M20} 1972

Marginal Citations

M20 1972 c. 46.

- 21 In Schedule 2 to the Housing (Financial Provisions) (Scotland) Act 1972, in paragraph 9(2)(i) for the words “the rate specified in Schedule 4 to the Social Security Act 1975 for a widow’s pension under that Act” there shall be substituted the words “the sum specified in section 6(1)(a) of the Social Security Pensions Act 1975.”

The Housing Finance Act^{M21}

Marginal Citations

M21 1972 c. 47.

- 22 In Schedule 3 to the Housing Finance Act 1972, in paragraph 9(2)(j) for the words “the rate specified in Schedule 4 to the Social Security Act 1975 for a widow’s pension under that Act” there shall be substituted the words “the sum specified in section 6(1)(a) of the Social Security Pensions Act 1975.”

The Social Security Act^{M22}

Marginal Citations

M22 1973 c. 38.

- 23 In section 51(7)(a) of the Social Security Act 1973 for the word “recognised” there shall be substituted the words “contracted-out”.
- 24 In section 63 of that Act—
- (a) in subsection (4) for the words “section 51(4)(a) of this Act” there shall be substituted the words “section 40(1) of the Social Security Pensions Act 1975 (in this Act referred to as “the Pensions Act”);”;
 - (b) In subsection (6) for the word “recognition” there shall be substituted the words “contracting-out”.
- 25 In section 64 of that Act—

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Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

- (a) in subsections (3) (the concluding words),(4) and (8) after the words “this Act” there shall be inserted the words “or the Pensions Act”;
 - (b) in subsection (3)(a) for the words “recognised pensionable employment” there shall be substituted the words “contracted-out employment”.
- 26 In section 66 of that Act—
- (a) in subsection (1) after the words “this Act” there shall be inserted the words “or the Pensions Act”;
 - (b) in subsection (7)(a) for the words “recognition certificates” there shall be substituted the words “contracting-out certificates”;
 - (c) after subsection (9) there shall be inserted—
 - “(10) References in this section to the Pensions Act and contracting-out certificates shall respectively include references—
 - (a) to any provisions in force in Northern Ireland and corresponding to provisions of this Part of this Act or the Pensions Act; and
 - (b) to contracting-out certificates within the meaning of any such provisions.”
- 27 In section 67 of that Act—
- (a) in subsection (1)(a) for the words “recognition certificate” there shall be substituted the words “contracting-out certificate”;
 - (b) in subsection (4) after the words “review under this section” there shall be inserted the words “or any corresponding provision in force in Northern Ireland”.
- 28 In section 69(2)(a) and (5) of that Act for the words “recognised” there shall be substituted the words “contracted-out”.
- 29 In section 86 of that Act—
- (a) in subsection (1)(a) after the words “this Act” there shall be inserted the words “or Part III or IV of the Pensions Act”;
 - (b) in subsection (1)(b) for the words from “under section 85(1)” onwards there shall be substituted the words “under section 60(2) of the Pensions Act falls to be determined by that Board”;
 - (c) in subsection (1)(c) for the words “either Board” in both places there shall be substituted the words “that Board”;
 - (d) in subsection (3) for the words “either Board” there shall be substituted the words “the Occupational Pensions Board”.
- 30 In section 89(1) and (3)(b) of that Act for the words from “reserve scheme contributions” onwards there shall be substituted the words “state scheme premiums”.

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Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

- 31 In section 99(1) of that Act the following definitions shall be inserted at the appropriate points—
- ““contracted-out employment” and “contracting-out certificate” shall be construed in accordance with section 30 of the Pensions Act and references to a contracted-out scheme and to contracting-out shall be construed in accordance with section 32 of that Act;”
- ““guaranteed minimum pension” has the meaning given in section 26 of the Pensions Act;”
- ““the Pensions Act” means the Social Security Pensions Act 1975;”
- ““requisite benefits” has the meaning given in section 26 of the Pensions Act;”
- ““state scheme premium” means a state scheme premium under Part III of the Pensions Act or under any corresponding provision in force in Northern Ireland;”
- 32 In Schedule 16 to that Act—
- (a) in paragraph 4(2) and (3) for the words “minimum benefits for recognition purposes”, “minimum personal pension” and “minimum benefits” there shall be substituted the words “requisite benefits”;
 - (b) in paragraph 7(1)(b) for the words “recognised pensionable employment” there shall be substituted the words “contracted-out employment”;
 - (c) in paragraph 9(2)(a) for the word “recognised” there shall be substituted the words “contracted-out”;
 - (d) in paragraph 23 for the words “recognised pensionable employment” there shall be substituted the words “contracted-out employment”.
- 33 In Schedule 17 to that Act, in paragraph 14, after the word “Act” there shall be inserted the words “or under any corresponding provision in force in Northern Ireland”.

The Employment and Training Act ^{M23}1973

Marginal Citations

M23 1973 c. 50.

- 34 In section 12(2)(a) of the Employment and Training Act 1973 after the words “the Social Security Act 1975” there shall be inserted the words “, the Social Security Pensions Act 1975”.

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

The National Insurance Act^{M24} 1974

Marginal Citations

M24 1974 c. 14.

F65³⁵

Textual Amendments

F65 Sch. 4 paras. 35-46 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**

The Social Security Act^{M25} 1975

Marginal Citations

M25 1975 c. 14

F66³⁶

Textual Amendments

F66 Sch. 4 paras. 35-46 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**

F67³⁷

Textual Amendments

F67 Sch. 4 paras. 35-46 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**

F68³⁸

Textual Amendments

F68 Sch. 4 paras. 35-46 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**

F69³⁹

Textual Amendments

F69 Sch. 4 paras. 35-46 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**

F70⁴⁰

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

Textual Amendments

F70 Sch. 4 paras. 35-46 repealed (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 3, 7(2), [Sch.1](#)

F71 41

Textual Amendments

F71 Sch. 4 paras. 35-46 repealed (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 3, 7(2), [Sch.1](#)

F72 42

Textual Amendments

F72 Sch. 4 paras. 35-46 repealed (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 3, 7(2), [Sch.1](#)

F73 43

Textual Amendments

F73 Sch. 4 paras. 35-46 repealed (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 3, 7(2), [Sch.1](#)

F74 44 In section 29(7) of that Act in paragraph (a)(i) the word “lower” shall be omitted and in paragraphs (a)(ii) and (b) for the words “at the higher rate so specified” there shall be substituted the words “at the rate specified in section 7 of the Pensions Act”.

Textual Amendments

F74 Sch. 4 paras. 35-46 repealed (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 3, 7(2), [Sch.1](#)

F75 45

Textual Amendments

F75 Sch. 4 paras. 35-46 repealed (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 3, 7(2), [Sch.1](#)

F76 46

Textual Amendments

F76 Sch. 4 paras. 35-46 repealed (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 3, 7(2), [Sch.1](#)

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

F77 47

Textual Amendments

F77 Sch. 4, para. 47 repealed (6.4.1992) by Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21, SIF 113:1), s. 10, Sch.4; S.I. 1991/2617, art. 2(f)

48 In section 42(3) of that Act after the words “Category A” there shall be inserted “, B”.

F78 49

Textual Amendments

F78 Sch. 4 para. 49 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), Sch.1.

F79 50

Textual Amendments

F79 Sch. 4 para. 50 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), Sch.1.

51 In section 125(1) of that Act, for paragraph (a) there shall be substituted—
“(a) Parts I, IV and V of Schedule 4 to this Act and paragraphs 1 to 3, 4 and 5 of Part III; and”

F80 52

Textual Amendments

F80 Sch. 4, para. 52 repealed (6.4.1992) by Disability Living Allowance and Disability Working Allowance Act 1991 (c. 21, SIF 113:1), s. 10, Sch.4; S.I. 1991/2617, art. 2(f)

F81 53

Textual Amendments

F81 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), Sch.1.

F82 54

Textual Amendments

F82 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), Sch.1.

F83 55

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

Textual Amendments

F83 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F8456

Textual Amendments

F84 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F8557

Textual Amendments

F85 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F8658

Textual Amendments

F86 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F8759

Textual Amendments

F87 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F8860

Textual Amendments

F88 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F8961

Textual Amendments

F89 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F9062

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

Textual Amendments

F90 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F91 63

Textual Amendments

F91 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

F92 64

Textual Amendments

F92 Sch. 4 paras. 53-64 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

The Social Security (Consequential Provisions) Act^{M26} 1975

Marginal Citations

M26 1975 c. 18.

65 In Schedule 3 to the Social Security (Consequential Provisions) Act 1975, in paragraph 9(1)(b) for the words “those schemes and provisions” there shall be substituted the words “that scheme”.

PART II

MINOR CORRECTIONS OF 1975 CONSOLIDATION ACTS

The Social Security Act^{M27} 1975

Marginal Citations

M27 1975 c. 14.

F93 66

Textual Amendments

F93 Sch. 4 para. 66 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), **Sch.1**.

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

F94 67

Textual Amendments
F94 Sch. 4 para. 67 repealed (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 3, 7(2), Sch.1.

The Social Security (Northern Ireland) Act M28 1975

Marginal Citations
M28 1975 c. 15.

F95 68

Textual Amendments
F95 Sch. 4 para. 68 repealed (1.7.1992) by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 3, 7(2), Sch.1.

F96 69

Textual Amendments
F96 Sch. 4 para. 69 repealed (1.7.1992) by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 3, 7(2), Sch.1.

F97 70

Textual Amendments
F97 Sch. 4 para. 70 repealed (1.7.1992) by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 3, 7(2), Sch.1.

The Social Security (Consequential Provisions) Act M29

Marginal Citations
M29 1975 c. 18.

71 In Schedule 3 to the Social Security (Consequential Provisions) Act 1975—
F98(a)
F98(b)
(c) in paragraph 31, there shall be inserted at the end of the Table—

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

“ The words from “by statutory instrument” onwards (in paragraph 30(2)). ”

“ The words “by statutory rule for the purposes of the Statutory Rules Act (Northern Ireland) 1958; and any statutory rule containing any such regulations shall be laid before the Northern Ireland Assembly after being made.”

Textual Amendments

F98 Sch. 4 para. 71(a)(b) repealed (1.7.1992) by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 3, 7(2), Sch.1 (with Sch 3 para. 2).

SCHEDULE 5

Section 65(3).

REPEALS

Modifications etc. (not altering text)

C24 The text of Schedules 4 and 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short Title	Extent of Repeal
6 & 7 Eliz. 2. c. 51.	The Public Records Act 1958.	In Schedule 1, in Part I, in the second column of the Table, the words “Reserve Pension Board”.
1970 c. 10.	The Income and Corporation Taxes Act 1970.	In section 219(3), paragraph (a) the words “or any secondary reserve scheme contribution within the meaning of the said Act of 1973”; and the words “in either case”.
1971 c. 32.	The Attachment of Earnings Act 1971.	In Schedule 3, paragraph 3(b).
1971 c. 56.	The Pensions (Increase) Act 1971.	Section 2 but without prejudice to any existing order under that section. Section 9(3), (4) and (4A).
1972 c. 11.	The Superannuation Act 1972.	Section 25.

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

1972 c. 48.	The Parliamentary and other Pensions Act 1972.	Section 34(2).
1972 c. 53.	The Contracts of Employment Act 1972.	In section 6, paragraph (d) together with the word “and” immediately preceding it.
1973 c. 38.	The Social Security Act 1973.	<p>Section 1(7), (8) and (9).</p> <p>Section 23(1).</p> <p>In section 51, subsections (1), (2) and (4), in subsection (5) the words “in subsection (4) (a) above and” and subsections (6), (8) and (9).</p> <p>In section 52, subsections (1) to (7), in subsection (8) the words “for the purposes of recognition, and” and “other” and subsection (9).</p> <p>Sections 53 to 57.</p> <p>Section 58(1)(c), (3), (4) and (5).</p> <p>In section 59, in subsection (1) the words in brackets, and subsections (2) to (9).</p> <p>Sections 60 to 62.</p> <p>Part III.</p> <p>Section 85.</p> <p>In Section 86, in subsections (1), (4), (5) and (8) the word “concerned”, in subsection (4), paragraph (b) together with the word “or” immediately preceding it and subsection (9).</p> <p>Section 88.</p> <p>In section 89, in subsection (3), paragraph (c); and subsection (4).</p> <p>Section 91.</p> <p>In section 92, subsections (1) and (2); in subsection (4) the words from “the recovery”</p>

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

		onwards; and subsections (5) to (7).
		Section 93.
		In section 98, in subsection (1)(a) the words from “including” onwards, and subsection (2).
		In section 99, in subsection (1) all the definitions except those of “earnings”, “employment”, “Inland Revenue”, “linked qualifying service”, “the Northern Ireland Ministry”, “occupational pension scheme”, “prescribed”, “public service pension scheme”, “resources” and “transfer credits”, and subsections (6), (7), (10), (13) and (14).
		Schedule 15.
		Schedules 18, 19 and 20.
		Schedule 22.
		In Schedule 23, paragraph 5, and from paragraph 7 to the end.
		Schedule 24.
1974 c. 9.	The Pensions (Increase) Act 1974.	In section 3, subsection (1) and in subsection (3)(a) the figure “2(1)”.
1974 c. 14.	The National Insurance Act 1974.	In Schedule 4, paragraphs 33 to 35.
1975 c. 14.	The Social Security Act 1975	In section 4(6)(a) the words “or 2 per cent. according to whether the earner is liable to contribute at the standard rate or the reduced rate”.
		Sections 5 and 6.
		Section 7(2) and (3).
		In section 8, in subsection (2), paragraph (b) together with the word “and” immediately preceding it, and subsection (3).

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

In section 9(8)(b) the words following “pensionable age”.

In section 27(6), the words from “but where” onwards.

Section 28(2) to (6) and (8) (a).

In section 29, in subsection (7)(a)(i) the word “lower” and subsections (10) to (12).

In section 42(4)(a) the words in brackets.

Section 120(5)(a).

Section 130(2) and (3).

In section 133(6), in paragraph (a) the words “the Reserve Pension Fund or” and in paragraph (b) the words “out of the Reserve Pension Fund or”.

In section 167(1)(a) the entry relating to section 5(3) and (4).

In Schedule 4, in Part I, paragraphs 2, 6, 7 and 8.

Schedule 7.

In Schedule 20 the definitions of “Reserve Pension Fund”, “Reserve scheme contributions” and “Reserve scheme premiums”.

1975 c. 18.

The Social Security
(Consequential Provisions)
Act 1975.

In Schedule 2, paragraphs 1(b), 2(b), 7(a), 47, 51, 53, to 57, 58 (except so much as substitutes “Ministry” for “Minister” in section 89(1) of the 1973 Act), 59 and 62 to 65.

In Schedule 3, in paragraph 9(1)(a) the word “(respectively)” and paragraph (ii) together with the word “and” immediately preceding it.

Status: Point in time view as at 06/04/1993.

Changes to legislation: There are currently no known outstanding effects for the Social Security Pensions Act 1975. (See end of Document for details)

1975 c. 24.

The House of Commons
Disqualification Act 1975.

In Part II of Schedule 1 the
words “The Reserve Pension
Board”.

Status:

Point in time view as at 06/04/1993.

Changes to legislation:

There are currently no known outstanding effects for the Social Security Pensions Act 1975.