

**Changes to legislation:** Social Security Act 1998, Cross Heading: Pension Schemes Act 1993 (c. 48) is up to date with all changes known to be in force on or before 13 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 7

#### MINOR AND CONSEQUENTIAL AMENDMENTS

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

<sup>F1</sup>126 .....

#### Textual Amendments

**F1** [Sch. 7 para. 126](#) repealed (6.4.2012 being "the abolition date" for the purposes of s. 15(1) of the amending Act) by [Pensions Act 2007 \(c. 22\)](#), s. 27(6), [Sch. 7 Pt. 6](#) (with [Sch. 4 Pt. 3](#)); [S.I. 2011/1267](#), art. 2(a)

127 For subsections (1) and (1A) of section 41 of that Act (reduced rates of Class 1 contributions) there shall be substituted the following subsections—

“(1) Subsections (1A) to (1C) apply where—

- (a) the earnings paid to or for the benefit of an earner in any tax week are in respect of an employment which is contracted-out employment at the time of the payment, and
- (b) the earner’s service in the employment is service which qualifies him for a pension provided by a salary related contracted-out scheme;

and in subsections (1A) and (1B) “the relevant part”, in relation to those earnings, means so much of those earnings as exceeds the current lower earnings limit but not the current upper earnings limit for that week (or the prescribed equivalents if the earner is paid otherwise than weekly).

(1A) The amount of the primary Class 1 contribution in respect of the relevant part of those earnings (“amount A”) shall be reduced by an amount equal to 1.6 per cent of that part.

(1B) The amount of any secondary Class 1 contribution in respect of the earnings (“amount B”) shall be reduced by an amount equal to 3 per cent of the relevant part of those earnings (“amount C”).

(1C) Where amount C exceeds amount B, the excess shall be set off against the amount which the secondary contributor is liable to pay (under paragraph 3 of Schedule 1 to the Social Security Contributions and Benefits Act 1992) in respect of amount A.”

#### Commencement Information

**II** [Sch. 7 para. 127](#) in force at 6.4.1999 by [S.I. 1999/418](#), art. 2(2)(3)(a)

128 For subsections (1) and (2) of section 42A of that Act (reduced rates of Class 1 contributions, and rebates) there shall be substituted the following subsections—

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“(1) Subsections (2) to (3) apply where—

- (a) the earnings paid to or for the benefit of an earner in any tax week are in respect of an employment which is contracted-out employment at the time of the payment, and
  - (b) the earner’s service in the employment is service which qualifies him for a pension provided by a money purchase contracted-out scheme;
- and in subsections (2) and (2A) “the relevant part”, in relation to those earnings, means so much of those earnings as exceeds the current lower earnings limit but not the current upper earnings limit for that week (or the prescribed equivalents if the earner is paid otherwise than weekly).
- (2) The amount of the primary Class 1 contribution in respect of the relevant part of those earnings (“amount A”) shall be reduced by an amount equal to the appropriate flat-rate percentage of that part.
- (2A) The amount of any secondary Class 1 contribution in respect of the earnings (“amount B”) shall be reduced by an amount equal to the appropriate flat-rate percentage of the relevant part of those earnings (“amount C”).
- (2B) Where amount C exceeds amount B, the excess shall be set off against the amount which the secondary contributor is liable to pay (under paragraph 3 of Schedule 1 to the Social Security Contributions and Benefits Act 1992) in respect of amount A.”

#### Commencement Information

**I2** Sch. 7 para. 128 in force at 6.4.1999 by [S.I. 1999/418](#), [art. 2\(2\)\(3\)\(a\)](#)

- 129 In subsection (6)(c) of section 158 of that Act (disclosure of information between government departments etc.), for the words “sections 17 to 62 of the Social Security Administration Act 1992” there shall be substituted the words “Chapter II of Part I of the Social Security Act 1998”.

#### Commencement Information

**I3** Sch. 7 para. 129 in force at 5.7.1999 for specified purposes by [S.I. 1999/1958](#), [art. 2\(1\)\(b\)](#), [Sch. 1](#) (with [art. 5](#), [Sch. 12](#))

**I4** Sch. 7 para. 129 in force at 29.11.1999 for specified purposes by [S.I. 1999/3178](#), [art. 2\(1\)\(a\)\(2\)](#), [Sch. 1](#) (with [art. 4](#), [Schs. 21-23](#))

- 130 <sup>F2</sup>(1) In subsection (3) of section 167 of that Act (application of general provisions relating to administration of social security), for the words “Section 58 of that Act (regulations as to determination of questions and matters arising out of, or pending, reviews and appeals)” there shall be substituted the words “Section 11 of the Social Security Act 1998 (regulations with respect to decisions)”.

- (2) Subsection (4) of that section shall cease to have effect.]

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#### Textual Amendments

- F2** Sch. 7 para. 130 repealed (5.7.1999 in relation to the repeal of Sch. 7 para. 130(1)) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 10 Pt. 1** (with [Sch. 8](#)); [S.I. 1999/1662](#), art. 2(b), [Sch. Pt. 2](#) (with art. 4)

#### Commencement Information

- I5** Sch. 7 para. 130(2) in force at 5.7.1999 for specified purposes by [S.I. 1999/1958](#), art. 2(1)(b), **Sch. 1** (with art. 5, [Sch. 12](#))

131 For section 170 of that Act there shall be substituted the following section—

#### “170 Decisions and appeals

- (1) Section 2 (use of computers) of the Social Security Act 1998 (“the 1998 Act”) applies as if, for the purposes of subsection (1) of that section, this Act were a relevant enactment.
- (2) Sections 8, 9 and 10 of the 1998 Act (decisions by the Secretary of State, revision of decisions and decisions superseding earlier decisions) apply as if, for the purposes of section 8(1)(c) of that Act, this Act were a relevant enactment.
- (3) Regulations may make provision—
  - (a) with respect to the procedure to be adopted on any application made under section 9 or 10 of the 1998 Act by virtue of subsection (2); and
  - (b) generally with respect to such applications, and revisions under section 9 and decisions under section 10,but may not prevent such a revision or decision being made without such an application.
- (4) Section 12 of the 1998 Act (appeal to appeal tribunal) applies as if, for the purposes of subsection (1)(b) of that section, any decision of the Secretary of State falling to be made under this Act were a decision falling within Schedule 3 to that Act.”

#### Commencement Information

- I6** Sch. 7 para. 131 in force at 4.3.1999 for specified purposes by [S.I. 1999/528](#), art. 2(a), **Sch.**
- I7** Sch. 7 para. 131 in force at 5.7.1999 for specified purposes by [S.I. 1999/1958](#), art. 2(1)(b), **Sch. 1** (with art. 5, [Sch. 12](#))

<sup>F3</sup>132 .....

#### Textual Amendments

- F3** Sch. 7 para. 132 repealed (5.7.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 10 Pt. 1** (with [Sch. 8](#)); [S.I. 1999/1662](#), art. 2(b), [Sch. Pt. 2](#) (with art. 4)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/1907 reg. 16\(2\)\(c\)Sch. 2](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 revoked (27.8.2010) before coming into force by S.I. 2010/1906, regs. 1(2), 2)
- Act power to apply (with modifications) conferred by [2004 c. 6 s. 24\(5\)–\(7\)](#)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 38(1A) inserted by [2009 c. 24 s. 20\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Sch. 2 para. 7A and cross-head inserted by [2012 c. 5 Sch. 2 para. 50\(3\)](#)
- Sch. 18 functions modified by [S.I. 2000/2853 reg. 3\(1\)Sch. 2 para. 4](#)
- Sch. 24 functions modified by [S.I. 2000/2853 reg. 3\(1\)Sch. 2 para. 5](#)