

SCHEDULES

SCHEDULE 1

TRANSFER OF CONTRIBUTIONS AGENCY FUNCTIONS AND ASSOCIATED FUNCTIONS

Extent Information

E1 Sch. 1 extends to Northern Ireland for certain purposes see s. 28(5)(a)

Pension Schemes Act 1993 (c. 48)

33 F1

Textual Amendments

F1 Sch. 1 para. 33 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

34 In section 8 of the Pension Schemes Act 1993 (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”)—
(a) in subsection (1)(b), for “Secretary of State” there is substituted “ Inland Revenue ”, and
F2(b)

Textual Amendments

F2 Sch. 1 para. 34(b) repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

Commencement Information

I1 Sch. 1 para. 34 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 34 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

35 (1) Section 9 of the Pension Schemes Act 1993 (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.
(2) In subsection (2B)—
(a) for “Secretary of State” there is substituted “ Inland Revenue ”, and
(b) for “is satisfied”, in both places where it occurs, there is substituted “ are satisfied ”.
(3) F3

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

- (4) In subsection (4), for “Secretary of State may, if he thinks” there is substituted “Inland Revenue may, if they think”.

Textual Amendments

- F3** [Sch. 1 para. 35\(3\)](#) repealed (6.4.2012 in accordance with [s. 27\(6\)](#) of the amending Act) by [Pensions Act 2007 \(c. 22\)](#), ss. 15, 27, 30(2), **Sch. 7 Pt. 6** (with [Sch. 4 Pt. 3](#)); [S.I. 2011/1267](#), **art. 2**

Commencement Information

- I2** [Sch. 1 para. 35](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 35](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), **art. 2(b)**, **Sch. 2**

- 36 In section 10(2)(a) of the Pension Schemes Act 1993 (protected rights under occupational pension scheme), for “Secretary of State” there is substituted “Inland Revenue”.

Commencement Information

- I3** [Sch. 1 para. 36](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 36](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), **art. 2(b)**, **Sch. 2**

- 37 (1) Section 11 of the Pension Schemes Act 1993 (election by employer as to employment covered by contracting-out certificate) is amended as follows.

- (2) In subsection (4)—

- (a) for “Secretary of State considers” there is substituted “Inland Revenue consider”, and
- (b) for “he” there is substituted “they”.

- (3) In subsection (5)(d), for “Secretary of State” and “he is” there are substituted respectively “Inland Revenue” and “they are”.

Commencement Information

- I4** [Sch. 1 para. 37](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 37](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), **art. 2(b)**, **Sch. 2**

- 38 In section 14(4) of the Pension Schemes Act 1993 (computation of earner’s guaranteed minimum)—

- (a) for “Secretary of State is” there is substituted “Inland Revenue are”,
- (b) for “he”, in each place where it occurs, there is substituted “they”, and
- (c) in paragraph (a), for “thinks” there is substituted “think”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

Commencement Information

I5 Sch. 1 para. 38 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 38 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

39 In section 17(7) of the Pension Schemes Act 1993 (supply of information on pensions for widows and widowers), for “Secretary of State” there is substituted “Inland Revenue ” and for “he” there is substituted “ the Inland Revenue ”.

Commencement Information

I6 Sch. 1 para. 39 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 39 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

40 In section 25(2) of the Pension Schemes Act 1993 (security of minimum pensions and resources of scheme)—

(a) in paragraph (a), for “Secretary of State is” there is substituted “ Inland Revenue are ”, and

(b) in paragraph (b), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I7 Sch. 1 para. 40 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 40 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

41 F4

Textual Amendments

F4 Sch. 1 para. 41 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

42 In section 30(1) of the Pension Schemes Act 1993 (securing liability of scheme for protected rights), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I8 Sch. 1 para. 42 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 42 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

F543

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

Textual Amendments

- F5** [Sch. 1 para. 43](#) repealed (6.4.2015) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(7), 30(2)(b), [Sch. 7 Pt. 7](#); [S.I. 2011/1267](#), [art. 3\(b\)\(iv\)](#) (as amended (20.3.2012) by [S.I. 2012/911](#), [art. 2\(d\)](#))

Commencement Information

- I9** [Sch. 1 para. 43](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 43](#) in force at 1.4.1999 insofar as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 44 In section 33A(1) of the Pension Schemes Act 1993 (auditor or actuary to report contravention)—
- (a) for “Secretary of State”, in both places where it occurs, there is substituted “ Inland Revenue ”, and
 - (b) for “his” there is substituted “ their ”.

Commencement Information

- I10** [Sch. 1 para. 44](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 44](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 45 (1) Section 34 of the Pension Schemes Act 1993 (cancellation, variation, surrender and refusal of certificates) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
 - (3) In subsection (2)(a), for “he has” there is substituted “ they have ”.
 - (4) In subsections (4) and (5), for “he considers” and “he” there are substituted respectively “ they consider ” and “ they ”.

Commencement Information

- I11** [Sch. 1 para. 45](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 45](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 46 (1) Section 42A of the Pension Schemes Act 1993 (reduced rates of Class 1 contributions and rebates for members of money purchase contracted-out schemes) is amended as follows.
- (2) In subsection (3), for “Secretary of State” there is substituted “ Inland Revenue ”.
 - (3) In subsection (5)—
 - (a) for “Secretary of State” there is substituted “ Inland Revenue ”, and
 - (b) for “pays”, “he” and “is”, in each place where they occur, there are substituted respectively “ pay ”, “ they ” and “ are ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

Commencement Information

I12 Sch. 1 para. 46 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 46 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

- 47 (1) Section 43 of the Pension Schemes Act 1993 (payment of minimum contributions to personal pension schemes) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
- (3) In subsection (4), for “is” there is substituted “ are ”.
- (4) In subsection (5)—
- (a) for “pays” and “is” there are substituted respectively “ pay ” and “ are ”, and
- (b) for “he”, in each place where it occurs, there is substituted “ they ”.
- (5) In subsection (6)—
- (a) for “pays”, “is” and “does” there are substituted respectively “ pay ”, “ are ” and “ do ”, and
- (b) for “he”, in each place where it occurs, there is substituted “ they ”.

Commencement Information

I13 Sch. 1 para. 47 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 47 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

48 F6

Textual Amendments

F6 Sch. 1 para. 48 repealed (6.4.2012 in accordance with s. 27(6) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15, 27, 30(2), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2

- 49 In section 45(1) of the Pension Schemes Act 1993 (amount of minimum contributions), for “Secretary of State is” there is substituted “ Inland Revenue are ”.

Commencement Information

I14 Sch. 1 para. 49 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 49 in force at 1.4.1999 in so far as not already in force by S.I. 1999/527, art. 2(b), Sch. 2

F750

Textual Amendments

F7 Sch. 1 para. 50 repealed (6.4.2015) by Pensions Act 2007 (c. 22), ss. 27(7), 30(2)(b), Sch. 7 Pt. 7; S.I. 2011/1267, art. 3(b)(iv) (as amended (20.3.2012) by S.I. 2012/911, art. 2(d))

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

Commencement Information

I15 Sch. 1 para. 50 wholly in force at 1.4.1999; Sch. 1 in force for certain purposes at Royal Assent see s. 28(2)(a); Sch. 1 para. 50 in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 51 (1) Section 50 of the Pension Schemes Act 1993 (powers to approve arrangements for scheme ceasing to be certified) is amended as follows.
- (2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.
- (3) In subsection (2), for “has”, in both places where it occurs, and “his” there are substituted respectively “ have ” and “ their ”.
- (4) In subsection (3), for “he subsequently approves” there is substituted “ they subsequently approve ”.
- (5) In subsection (4), for “has” there is substituted “ have ”.

Commencement Information

I16 [Sch. 1 para. 51](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 51](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 52 In section 53 of the Pension Schemes Act 1993 (supervision of former contracted-out schemes), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Commencement Information

I17 [Sch. 1 para. 52](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 52](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 53 In section 54 of the Pension Schemes Act 1993 (supervision of former appropriate personal pension schemes), for “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

Commencement Information

I18 [Sch. 1 para. 53](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see s. 28(2)(a); [Sch. 1 para. 53](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), art. 2(b), [Sch. 2](#)

- 54 In section 56(2) of the Pension Schemes Act 1993 (payment of contributions equivalent premiums on termination of certified status: supplementary provisions), for “Secretary of State” there is substituted “ Inland Revenue ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

Commencement Information

I19 [Sch. 1 para. 54](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 54](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

55 In section 57(4) of the Pension Schemes Act 1993 (elections to pay contributions equivalent premiums), for “the Secretary of State considers” and “he” there are substituted respectively “ the Inland Revenue consider ” and “ they ”.

Commencement Information

I20 [Sch. 1 para. 55](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 55](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

56 (1) Section 63 of the Pension Schemes Act 1993 (further provisions concerning calculations relating to premiums) is amended as follows.

(2) For “Secretary of State”, in each place where it occurs, there is substituted “ Inland Revenue ”.

(3) In subsection (3), for “is satisfied”, “he may”, in both places where it occurs, and “he thinks” there are substituted respectively “ are satisfied ”, “ they may ” and “ they think ”.

(4) In subsection (5), for “he thinks” there is substituted “ they think ”.

Commencement Information

I21 [Sch. 1 para. 56](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 56](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

57 In section 67(2) of the Pension Schemes Act 1993 (non-payment of contributions equivalent premiums), for “Secretary of State” there is substituted “ Inland Revenue ”.

Commencement Information

I22 [Sch. 1 para. 57](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 57](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

58 In section 68(5) of the Pension Schemes Act 1993 (treatment of unpaid contributions equivalent premiums), for “Secretary of State”, in both places where it occurs, there is substituted “ Inland Revenue ”.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

Commencement Information

I23 [Sch. 1 para. 58](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 58](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

59 In section 155 of the Pension Schemes Act 1993 (requirement to give information)

- (a) after “Secretary of State” there is inserted “ or the Inland Revenue ”, and
- (b) after “requires” there is inserted “ or they require ”.

Commencement Information

I24 [Sch. 1 para. 59](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 59](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

^{F8}60

Textual Amendments

F8 [Sch. 1 para. 60](#) repealed (1.2.2001) by [2000 c. 19](#), [s. 85](#), [Sch. 9 Pt. III\(9\)](#) (with [s. 83\(6\)](#)); [S.I. 2000/3166](#), [art. 2\(3\)\(c\)](#)

61 (1) Section 177 of the Pension Schemes Act 1993 (general financial arrangements) is amended as follows.

(2) In subsection (1), after “Secretary of State” there is inserted “ or the Inland Revenue ”.

(3) In subsection (2)—

- (a) in paragraph (a), for “Secretary of State” there is substituted “ Inland Revenue ”, and
- (b) in paragraph (b), for “him” there is substituted “ the Secretary of State ”.

(4) In subsection (3), after paragraph (b) there is inserted—

“(c) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III.”

(5) In subsection (5)(a), after “Secretary of State” there is inserted “ or the Inland Revenue ”.

(6) In subsection (7)(d), for “him” there is substituted “ the Inland Revenue ”.

Commencement Information

I25 [Sch. 1 para. 61](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 61](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

62 (1) Schedule 2 to the Pension Schemes Act 1993 (certification regulations) is amended as follows.

Changes to legislation: There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48). (See end of Document for details)

- (2) In paragraph 2(1) (determination of date of employment), for “Secretary of State” there is substituted “Inland Revenue”.
- (3) In paragraph 3 (notice by employer), for “Secretary of State” there is substituted “Inland Revenue”.
- (4) In paragraph 5 (contributions equivalent premiums)—
 - (a) in sub-paragraph (1), for “Secretary of State” and “he” there are substituted respectively “Inland Revenue” and “they”,
 - (b) in sub-paragraph (3)—
 - (i) in paragraph (e), for “Secretary of State is” there is substituted “Inland Revenue are”, and
 - (ii) in paragraph (f), for “Secretary of State” there is substituted “Inland Revenue”, and
 - (c) in sub-paragraphs (3A), (3B)(b), (3C)(c) and (4), for “Secretary of State” there is substituted “Inland Revenue”.
- (5) In paragraph 7(4) (regulations relating to certain public service pension schemes)—
 - (a) in paragraph (a), for “by him” there is substituted “by the Inland Revenue”, and
 - (b) in paragraphs (b) and (d), for “Secretary of State”, in each place where it occurs, there is substituted “Inland Revenue”.

Commencement Information

I26 [Sch. 1 para. 62](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 62](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

- 63 In Schedule 6 to the Pension Schemes Act 1993 (transitional provisions and savings), in paragraph 14(3)—
- (a) for “Secretary of State has” there is substituted “Inland Revenue have”,
 - (b) for “he subsequently ascertains” there is substituted “they subsequently ascertain”,
 - (c) in paragraph (a), for “him” and “he”, in both places where it occurs, there are substituted respectively “them” and “they”, and
 - (d) in paragraph (b), for “Secretary of State”, “he” and “him” there are substituted respectively “Inland Revenue”, “they” and “them”.

Commencement Information

I27 [Sch. 1 para. 63](#) wholly in force at 1.4.1999; [Sch. 1](#) in force for certain purposes at Royal Assent see [s. 28\(2\)\(a\)](#); [Sch. 1 para. 63](#) in force at 1.4.1999 in so far as not already in force by [S.I. 1999/527](#), [art. 2\(b\)](#), [Sch. 2](#)

Changes to legislation:

There are currently no known outstanding effects for the Social Security Contributions (Transfer of Functions, etc.) Act 1999, Cross Heading: Pension Schemes Act 1993 (c. 48).