

## SCHEDULE 1

### TRANSFER OF CERTAIN FUNCTIONS, ETC.

#### *The Pensions Act*

**38.**—(1) Section 5 of that Act (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.

(2) In subsection (2B)(**1**)—

(a) for “Department” there is substituted “Inland Revenue”, and

(b) for “is satisfied”, in both places where it occurs, there is substituted “are satisfied”.

(3) In subsection (3)(aa)(**2**), for “Department is” there is substituted “Inland Revenue are”.

(4) In subsection (4)(**3**), for “Department may, if it thinks” there is substituted “Inland Revenue may, if they think”.

---

(1) Subsection (2B) was substituted by Article 133(3) of the Pensions (Northern Ireland) Order 1995.

(2) Paragraph (aa) was inserted by Article 133(4) of the Pensions (Northern Ireland) Order 1995.

(3) Subsection (4) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.