

## SCHEDULE 1

### TRANSFER OF CERTAIN FUNCTIONS, ETC.

#### *The Pensions Act*

**40.**—(1) Section 7(1) of that Act (election by employer as to employments covered by contracting-out certificate) is amended as follows.

(2) In subsection (4)—

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

(b) for “it may” there is substituted “they may”.

(3) In subsection (5)(d), for “Department” and “it is” there are substituted respectively “Inland Revenue” and “they are”.

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(1) Section 7 was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.