

## SCHEDULE 1

### TRANSFER OF CERTAIN FUNCTIONS, ETC.

#### *The Pensions Act*

- 77.—(1) Schedule 1 to that Act (certification regulations) is amended as follows.
- (2) In paragraph 2(1)(1) (determination of date of employment), for “Department” there is substituted “Inland Revenue”.
- (3) In paragraph 3 (notice by employer), for “Department” there is substituted “Inland Revenue”.
- (4) In paragraph (4) (power to modify Part III, etc.), after sub-paragraph (3) there is added—
- “(4) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State.”.
- (5) In paragraph 5(2) (contributions equivalent premiums)—
- (a) in sub-paragraph (1), for “Department”, in both places where it occurs, there is substituted “Inland Revenue”,
- (b) in sub-paragraph (3)—
- (i) in paragraph (e), for “Department is” there is substituted “Inland Revenue are”, and
- (ii) in paragraph (f), for “Department” there is substituted “Inland Revenue”, and
- (c) in sub-paragraphs (3A), (3B)(b), (3C)(c)(3) and (4), for “Department” there is substituted “Inland Revenue”, and
- (d) after sub-paragraph (4) there is added—
- “(4A) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.
- (6) Paragraph 7 (regulations relating to certain public service pension schemes) is amended as follows—
- (a) in sub-paragraph (1)—
- (i) for “appropriate government department” there is substituted “the Department, or as the case may be, the Secretary of State”, and
- (ii) in paragraphs (a), (b) and (d) for “that Department”, in each place where it occurs, there is substituted “the Inland Revenue”, and
- (b) sub-paragraph (5) is omitted..

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(1) Paragraph 2(1) was amended by paragraph 70(a) of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(2) Paragraph 5 was amended by Article 138 of, and paragraph 70(c) and (d) of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

(3) Sub-paragraphs (3A), (3B) and (3C) were inserted by Article 138(2)(b) of the Pensions (Northern Ireland) Order 1995.