
STATUTORY INSTRUMENTS

2011 No. 1730

**The Pensions Act 2008 (Abolition of Protected Rights)
(Consequential Amendments) (No.2) Order 2011**

PART 3

Amendments coming into force on 6th April 2015

Amendments to the Pension Schemes Act 1993

- 9.**—(1) The Pension Schemes Act 1993 is amended as follows.
- (2) In section 20(3) (transfer of accrued rights)(**1**), omit “and sections 31 and 33”.
- (3) Omit section 33 (tax requirements to prevail over requirements of section 31)(**2**).
- (4) In section 42A (reduced rates of Class 1 contributions, and rebates)(**3**)—
- (a) in subsection (3)(**4**), for “trustees or managers of the scheme” substitute “earner”, and
- (b) for subsection (5A)(**5**), substitute—
- “(5A) Where a payment under subsection (3) is due in respect of an earner, HMRC are not required to make the payment if they determine that the cost to them of administering the payment would exceed the amount of the payment.”.
- (5) In section 43 (payment of minimum contributions to personal pension schemes)—
- (a) in subsection (2), for “trustees or managers of the earner’s chosen scheme” substitute “earner”, and
- (b) for subsection (6A)(**6**), substitute—
- “(6A) Where a payment under subsection (1) is due in respect of an earner, HMRC are not required to make the payment if they determine that the cost to them of administering the payment would exceed the amount of the payment.”.
- (6) In section 164(2) (Crown employment)(**7**), omit paragraph (a).
- (7) In section 181(4) (general interpretation)(**8**), omit “31”.

-
- (1) Section 20(3) was amended by article 5(2) of this instrument.
- (2) Section 33 was amended by article 5(4) of this instrument.
- (3) Section 42A was inserted by section 137 of the Pensions Act 1995 (c.26) and subsections (3) and (5) were amended by section 1 of, and paragraph 46 of Schedule 1 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
- (4) Subsection (3) was amended by article 5(8)(a) of this instrument.
- (5) Subsection (5A) was inserted by article 5(8)(b) of this instrument.
- (6) Subsection (6A) was inserted by article 5(9) of this instrument.
- (7) Subsection (2) was substituted by article 5(18) of this instrument.
- (8) Subsection (4) was amended by section 320 of, and Part 1 of Schedule 13 to, the Pensions Act 2004 (c.35), and by article 5(22)(b) of this instrument.