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## STATUTORY INSTRUMENTS

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# 2015 No. 1677

## The Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015

### PART 1

#### GENERAL

#### Citation, commencement and extent

1.—(1) These Regulations may be cited as the Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015.

(2) These Regulations come into force—

- (a) for the purposes of regulation 45, on 31st October 2015;
- (b) for all purposes, other than that of regulation 33 and 45, on 6th April 2016; and
- (c) for the purposes of regulation 33, on 6th April 2019.

(3) These Regulations, except for Part 8, extend to England and Wales and Scotland.

(4) Parts 8 and 9, and this regulation and regulation 2 in so far as they relate to those Parts, extend to Northern Ireland.

#### Interpretation

2.—(1) In these Regulations—

“the 1993 Act” means the Pension Schemes Act 1993;

“the 1995 Act” means the Pensions Act 1995;

“the 2004 Act” means the Pensions Act 2004;

“the 1996 Regulations” means the Occupational Pension Schemes (Contracting-out) Regulations 1996;

“administrator” means the person resident in the United Kingdom having responsibility for the management of an occupational pension scheme or, in the case of an overseas scheme (within the meaning of regulation 6), the person who is appointed in accordance with section 270 of the Finance Act;

[<sup>F1</sup>“bereavement support payment” means the benefit described in section 30 (bereavement support payment) of the Pensions Act 2014;]

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992;

“the Finance Act” means the Finance Act 2004;

[<sup>F2</sup>“scheme reconciliation service” means the service set up by the Commissioners which allows schemes to compare the scheme’s records of members who have been contracted-out,

and the value of members' guaranteed minimum pensions, with the Commissioner's records of the same, with a view to removing any errors in the scheme's or the Commissioner's records;] "section 9(2B) rights" are—

- (a) [<sup>F3</sup>rights to the payment of pensions and accrued rights to pensions (other than rights attributable to voluntary contributions)—
  - (i) under a scheme that was a salary-related contracted-out scheme, or
  - (ii) under a salary-related scheme, as defined in regulation 1(2) of the Contracting-out (Transfer and Transfer Payment) Regulations 1996, that has never been a contracted-out scheme, following a transfer in accordance with regulation 9 of those Regulations,
 so far as attributable to an earner's service in contracted-out employment on or after 6th April 1997; and]
- (b) where a transfer payment has been made [<sup>F4</sup>(other than a payment made in accordance with regulation 10 (transfers payments to occupational and personal pension schemes in respect of section 9(2B) rights) of the Contracting-out (Transfer and Transfer Payment) Regulations 1996)] to such a scheme, [<sup>F5</sup>whether before or after the second abolition date,] any rights arising under the scheme as a consequence of that payment which are derived directly or indirectly from—
  - (i) such rights as are referred to in paragraph (a) under [<sup>F6</sup>another salary-related scheme]; or
  - (ii) protected rights under another occupational pension scheme or under a personal pension scheme attributable to payments or contributions in respect of employment on or after the principal appointed day where that transfer payment was made before the first abolition date;

"trustees" in relation to a scheme which is not set up or established under a trust, means the managers or administrators of the scheme.

(2) For the purposes of these Regulations—

- (a) any person, government department or public authority who, under or by virtue of Part 1 of the Contributions and Benefits Act is, or is to be treated as, the secondary Class 1 contributor, is to be treated as the employer of the earner in respect of whom the Class 1 contributions are payable;
- (b) without prejudice to sub-paragraph (a), there is to be treated as the employer of a self-employed earner to whom a scheme that was a salary related contracted-out scheme applies any person (other than the self-employed earner), government department or public authority who makes or is liable to make payments towards the resources of the scheme in respect of the self-employed earner (either under actual or contingent legal obligation or in the exercise of power conferred, or duty imposed, on a Minister of the Crown, government department or any other person, being a power or duty which extends to the disbursement or allocation of public money).

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| <b>F1</b> | Words in reg. 2 inserted (6.4.2017) by <a href="#">The Occupational Pension Schemes and Social Security (Schemes that were Contracted-out and Graduated Retirement Benefit) (Miscellaneous Amendments) Regulations 2017 (S.I. 2017/354)</a> , regs. 1(2), <b>4(2)(a)</b> |
| <b>F2</b> | Words in reg. 2 inserted (6.4.2017) by <a href="#">The Occupational Pension Schemes and Social Security (Schemes that were Contracted-out and Graduated Retirement Benefit) (Miscellaneous Amendments) Regulations 2017 (S.I. 2017/354)</a> , regs. 1(2), <b>4(2)(b)</b> |
| <b>F3</b> | Words in <a href="#">reg. 2(1)</a> substituted (6.4.2018) by <a href="#">The Contracting-out (Transfer and Transfer Payment) (Amendment) Regulations 2018 (S.I. 2018/234)</a> , regs. 1, <b>3(2)(a)</b>  |

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| <b>F4</b> | Words in reg. 2(1)(b) inserted (6.4.2016) by The Pensions Act 2014 (Abolition of Contracting-out for Salary Related Pension Schemes) (Consequential Amendments and Savings) Order 2016 (S.I. 2016/200), arts. 1(2), <b>28(b)(i)</b>  |
| <b>F5</b> | Words in reg. 2(1)(b) inserted (6.4.2016) by The Pensions Act 2014 (Abolition of Contracting-out for Salary Related Pension Schemes) (Consequential Amendments and Savings) Order 2016 (S.I. 2016/200), arts. 1(2), <b>28(b)(ii)</b> |
| <b>F6</b> | Words in reg. 2(1) substituted (6.4.2018) by The Contracting-out (Transfer and Transfer Payment) (Amendment) Regulations 2018 (S.I. 2018/234), regs. 1, <b>3(2)(b)</b>   |

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015, PART 1.