
*Changes to legislation: There are currently no known outstanding effects
for the Pensions Act 2014, Part 2. (See end of Document for details)*

SCHEDULES

SCHEDULE 13

ABOLITION OF CONTRACTING-OUT FOR SALARY RELATED SCHEMES

PART 2

OTHER ACTS: AMENDMENTS

Social Security Contributions and Benefits Act 1992 (c. 4)

48 The Contributions and Benefits Act is amended as follows.

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Commencement Information

I1 Sch. 13 para. 48 in force at 6.4.2016, see s. 56(1)(4)

49 In section 1 (outline of contributory system), in subsection (3), omit the words after paragraph (b).

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Commencement Information

I2 Sch. 13 para. 49 in force at 6.4.2016, see s. 56(1)(4)

50 In section 4C (power to make provision in consequence of provision made by virtue of section 4B(2) etc), in subsection (5), in each of paragraphs (a) and (b) omit the words from “, including” to the end.

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Commencement Information

I3 Sch. 13 para. 50 in force at 6.4.2016, see s. 56(1)(4)

51 In section 8 (calculation of primary Class 1 contributions), in subsection (3), omit paragraph (c) and the “and” before it.

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Commencement Information

I4 Sch. 13 para. 51 in force at 6.4.2016, see s. 56(1)(4)

52 In section 9 (calculation of secondary Class 1 contributions), in subsection (3), omit paragraph (c) and the “and” before it.

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Commencement Information

I5 Sch. 13 para. 52 in force at 6.4.2016, see s. 56(1)(4)

- 53 In section 20 (descriptions of contributory benefits), in subsection (3), for “(reduction in state scheme contributions and benefits for members of certified schemes)” substitute “ (reduction in benefits for members of schemes that were contracted-out) ”.

Commencement Information

I6 Sch. 13 para. 53 in force at 6.4.2016, see s. 56(1)(4)

- 54 In Schedule 1 (supplementary provisions relating to national insurance contributions), in paragraph 1, omit sub-paragraphs (2), (3), (6) and (9) to (11).

Commencement Information

I7 Sch. 13 para. 54 in force at 6.4.2016, see s. 56(1)(4)

Social Security Administration Act 1992 (c. 5)

- 55 The Administration Act is amended as follows.

Commencement Information

I8 Sch. 13 para. 55 in force at 6.4.2016, see s. 56(1)(4)

- 56 In section 150 (annual up-rating of benefits), in subsection (10A), for “the abolition date, as defined by section 181(1) of the Pensions Act,” substitute “ 6 April 2012 (the date appointed for the commencement of section 15(1) of the Pensions Act 2007) ”.

Commencement Information

I9 Sch. 13 para. 56 in force at 6.4.2016, see s. 56(1)(4)

- 57 In section 191 (interpretation - general)—
- (a) in the definition of “money purchase contracted-out scheme”, for “section 181A” substitute “ section 7B ”;
 - (b) in the definition of “personal pension scheme” etc, for “section 181A(6)” substitute “ section 7B(6) ”.

Commencement Information

I10 Sch. 13 para. 57 in force at 6.4.2016, see s. 56(1)(4)

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Pensions Act 1995 (c. 26)

58 The Pensions Act 1995 is amended as follows.

Commencement Information

I11 Sch. 13 para. 58 in force at 6.4.2016, see s. 56(1)(4)

59 (1) Section 51 (annual increase in rate of pension) is amended as follows.

(2) For “the appointed day” (in each place) substitute “ 6 April 1997 ”.

(3) For subsection (8) substitute—

“(8) An occupational pension scheme is a “relevant occupational pension scheme” if—

- (a) it has not, at any time on or after 6 April 1997, been a salary related contracted-out scheme (see section 7B of the Pension Schemes Act 1993), or
- (b) it has, at any time on or after 6 April 1997, been a salary related contracted-out scheme but no person is entitled to receive, or has accrued rights to, benefits under the scheme attributable to a period on or after that day when it was such a scheme.”

Commencement Information

I12 Sch. 13 para. 59 in force at 6.4.2016, see s. 56(1)(4)

60 In section 54 (sections 51 to 53: supplementary), in subsection (3), omit the definition of “the appointed day”.

Commencement Information

I13 Sch. 13 para. 60 in force at 6.4.2016, see s. 56(1)(4)

61 For section 69 substitute—

“69 Grounds for applying for modifications: winding up registered schemes

(1) The Authority may, on an application made to them by the trustees of a registered pension scheme which is being wound up, make an order—

- (a) modifying the scheme for the purpose of enabling assets remaining after the liabilities of the scheme have been fully discharged to be distributed to the employer, or
- (b) authorising the trustees to modify the scheme for that purpose.

(2) But the Authority may act under subsection (1) only if prescribed requirements in relation to the distribution are satisfied.

(3) Regulations may make provision requiring applications under subsection (1) to meet prescribed requirements.

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- (4) Regulations may provide that in prescribed circumstances this section does not apply to schemes falling within a prescribed class or description or applies to them with prescribed modifications.
- (5) In this section “registered pension scheme” means an occupational pension scheme registered under section 153 of the Finance Act 2004 (other than a public service pension scheme).”

Commencement Information

I14 Sch. 13 para. 61 in force at 6.4.2016, see s. 56(1)(4)

- 62 In section 70 (section 69: supplementary), omit subsection (3).

Commencement Information

I15 Sch. 13 para. 62 in force at 6.4.2016, see s. 56(1)(4)

- 63 In section 71 (effect of orders under section 69), in subsection (1)—
- (a) for “paragraph (a)” substitute “ paragraph (b) ”;
 - (b) for “paragraph (b)” substitute “ paragraph (a) ”.
- (64) In section 72 (modification of public service pension schemes), in subsection (1), for “section 69(1)(b)” substitute “ section 69(1)(a) ”.

Commencement Information

I16 Sch. 13 para. 63 in force at 6.4.2016, see s. 56(1)(4)

- 65 Sections 136(1), (3) and (5), 137(3) and (4) and 148 (amendments to do with contracting-out) are repealed.

Commencement Information

I17 Sch. 13 para. 65 in force at 6.4.2016, see s. 56(1)(4)

Employment Rights Act 1996 (c. 18)

- 66 The Employment Rights Act 1996 is amended as follows.

Commencement Information

I18 Sch. 13 para. 66 in force at 6.4.2016, see s. 56(1)(4)

- 67 In section 3 (note to be included in statement of initial employment particulars), omit subsection (5).

Commencement Information

I19 Sch. 13 para. 67 in force at 6.4.2016, see s. 56(1)(4)

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- 68 In section 11 (references to employment tribunals), in subsection (3), omit paragraph (a) (including the “and” at the end of it).

Commencement Information

I20 Sch. 13 para. 68 in force at 6.4.2016, see s. 56(1)(4)

Child Support, Pensions and Social Security Act 2000 (c. 19)

- 69 The Child Support, Pensions and Social Security Act 2000 is amended as follows.

Commencement Information

I21 Sch. 13 para. 69 in force at 6.4.2016, see s. 56(1)(4)

- 70 (1) Section 42 (disclosure of state pension information) is amended as follows.
(2) In subsection (3)(d), omit “which is not contracted-out employment”.
(3) In subsection (11), omit the definition of “contracted-out employment”.

Commencement Information

I22 Sch. 13 para. 70 in force at 6.4.2016, see s. 56(1)(4)

- 71 Part 2 of Schedule 5 (alternative to anti-franking rules) is repealed.

Commencement Information

I23 Sch. 13 para. 71 in force at 6.4.2016, see s. 56(1)(4)

Employment Act 2002 (c. 22)

- 72 In section 15 of the Employment Act 2002 (use of information by HMRC), in subsection (2)(c), for “(certification of pension schemes etc)” substitute “(schemes that were contracted-out etc)”.

Commencement Information

I24 Sch. 13 para. 72 in force at 6.4.2016, see s. 56(1)(4)

Pensions Act 2004 (c. 35)

- 73 In section 258 of the Pensions Act 2004 (pension protection on transfer of employment), in subsection (2)(c), for sub-paragraphs (i) and (ii) substitute “complies with prescribed requirements”.

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Commencement Information

I25 Sch. 13 para. 73 in force at 6.4.2016, see s. 56(1)(4)

Companies Act 2006 (c. 46)

74 The Companies Act 2006 is amended as follows.

Commencement Information

I26 Sch. 13 para. 74 in force at 6.4.2016, see s. 56(1)(4)

75 In section 140 (interests to be disregarded: employer's rights of recovery under pension scheme or employee's share scheme), in subsection (2), omit “section 61 of the Pension Schemes Act 1993 or”.

Commencement Information

I27 Sch. 13 para. 75 in force at 6.4.2016, see s. 56(1)(4)

76 In section 673 (interests to be disregarded in determining whether company has beneficial interest: employer's charges and other rights of recovery), in subsection (1)(b), omit sub-paragraph (i).

Commencement Information

I28 Sch. 13 para. 76 in force at 6.4.2016, see s. 56(1)(4)

Pensions Act 2007 (c. 22)

77 The Pensions Act 2007 is amended as follows.

Commencement Information

I29 Sch. 13 para. 77 in force at 6.4.2016, see s. 56(1)(4)

- 78 (1) Section 15 (abolition of contracting-out for defined contribution pension schemes) is amended as follows.
- (2) In subsection (1), for “the abolition date” substitute “ 6 April 2012 ”.
- (3) In subsection (2), omit the definition of “the abolition date”.
- (4) In subsection (4), for “the abolition date” (in each place) substitute “ 6 April 2012 ”.

Commencement Information

I30 Sch. 13 para. 78 in force at 6.4.2016, see s. 56(1)(4)

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- 79 In section 27 (consequential provision, repeals and revocations), in subsection (6), for “the abolition date (within the meaning of section 15)” substitute “ 6 April 2012 ”.

Commencement Information

I31 Sch. 13 para. 79 in force at 6.4.2016, see s. 56(1)(4)

- 80 (1) Schedule 4 (abolition of contracting-out for defined contribution pension schemes) is amended as follows.
- (2) In paragraphs 61, 62(1), (2)(a) and (b)(i) and (3), 65 and 66(2) for “the abolition date” (in each place) substitute “ 6 April 2012 ”.
- (3) In paragraph 67(1) omit the definition of “the abolition date”.

Commencement Information

I32 Sch. 13 para. 80 in force at 6.4.2016, see s. 56(1)(4)

Pensions Act 2008 (c. 30)

- 81 The Pensions Act 2008 is amended as follows.

Commencement Information

I33 Sch. 13 para. 81 in force at 6.4.2016, see s. 56(1)(4)

- 82 For section 21 substitute—

“21 Quality requirement: UK defined benefits schemes

A defined benefits scheme that has its main administration in the United Kingdom satisfies the quality requirement in relation to a jobholder if it satisfies the test scheme standard in relation to that jobholder.”

Commencement Information

I34 Sch. 13 para. 82 in force at 6.4.2016, see s. 56(1)(4)

- 83 In section 22 (test scheme standard), for subsection (2) substitute—

“(2) Subject to subsection (3), the relevant members are J and all active members who are jobholders of the same employer as J.”

Commencement Information

I35 Sch. 13 para. 83 in force at 6.4.2016, see s. 56(1)(4)

Changes to legislation:

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