
STATUTORY INSTRUMENTS

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(1);

“the 2004 Act” means the Pensions Act 2004(2);

“the 1996 Regulations” means the Occupational Pension Schemes (Contracting-out) Regulations 1996(3);

“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(4);

“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(5);

(1) 1995 c.26.

(2) 2004 c.35.

(3) S.I. 1996/1172, as amended.

(4) 2004 c.12. Section 270 was amended by paragraphs 1 and 9 of Schedule 7 to the Finance Act 2014 (c.26).

(5) 1992 c.4.

“the Finance Act” means the Finance Act 2004;

“section 9(2B) rights” are—

- (a) rights to the payment of pensions and accrued rights to pensions (other than rights attributable to voluntary contributions) under a scheme contracted-out by virtue of section 9(2B) of the 1993 Act⁽⁶⁾, so far as attributable to an earner’s service in contracted-out employment on or after the principal appointed day⁽⁷⁾; and
- (b) where a transfer payment has been made to such a scheme, 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 another scheme contracted-out by virtue of section 9(2B) of the 1993 Act; 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⁽⁸⁾;

“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⁽⁹⁾ 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).

⁽⁶⁾ Section 9(2B) was inserted by section 136 of the Pensions Act 1995 (c.26).

⁽⁷⁾ See section 181(1) of the 1993 Act, as amended by paragraph 43 of Schedule 13 to the Pensions Act 2014 (c.19) (“the 2014 Act”).

⁽⁸⁾ See section 7A of the 1993 Act, inserted by paragraph 6 of Schedule 13 to the 2014 Act.

⁽⁹⁾ See section 7B of the 1993 Act, inserted by paragraph 6 of Schedule 13 to the 2014 Act.