

*Status: Point in time view as at 31/12/2020.*

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# SCHEDULES

## <sup>F1</sup>SCHEDULE 1

Section 5.

### THE OCCUPATIONAL PENSIONS BOARD

#### Textual Amendments

**F1** Sch. 1 repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 83, Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

#### *<sup>F1</sup> Introductory*

<sup>F1</sup>1 .....

#### *Membership*

<sup>F1</sup>2 .....

<sup>F1</sup>3 .....

<sup>F1</sup>4 .....

<sup>F1</sup>5 .....

#### *Expenses, remuneration, etc. of members*

<sup>F1</sup>6 .....

<sup>F1</sup>7 .....

<sup>F1</sup>8 .....

<sup>F1</sup>9 .....

#### *Procedure*

<sup>F1</sup>10 .....

<sup>F1</sup>11 .....

#### *Proceedings*

<sup>F1</sup>12 .....

<sup>F1</sup>13 .....

<sup>F1</sup>14 .....

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*Staff etc.*

F115 .....

*Fees*

F116 .....

*F1 Instruments and contracts*

F117 .....

F118 .....

SCHEDULE 2

Section 39.

CERTIFICATION REGULATIONS

**Commencement Information**

**II** Schs. 1-4 in force at 7.2.1994 by S.I. 1994/86, **art. 2**

**PART I**

OCCUPATIONAL PENSION SCHEMES

*General regulations: beginning and ending of employment*

F21 .....

**Textual Amendments**

**F2** Sch. 2 paras. 1-4 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(2)** (with a saving in The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502), arts. 1(2)(3), **2(1)(2)(j)**)

F22 .....

**Textual Amendments**

**F2** Sch. 2 paras. 1-4 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(2)** (with a saving in The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502), arts. 1(2)(3), **2(1)(2)(j)**)

F23 .....

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**Textual Amendments**

- F2** Sch. 2 paras. 1-4 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(2)** (with a saving in **The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502)**, arts. 1(2)(3), **2(1)(2)(j)**)

*Power to modify Part III etc.*

**F24** .....

**Textual Amendments**

- F2** Sch. 2 paras. 1-4 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(2)** (with a saving in **The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502)**, arts. 1(2)(3), **2(1)(2)(j)**)

*State scheme premiums*

- 5 (1) Regulations may make provision for requiring persons to furnish the [<sup>F3</sup>Inland Revenue]<sup>F4</sup> ... with such information as [<sup>F3</sup>they]<sup>F4</sup> ... may require for the purposes of [<sup>F5</sup>sections 37, 50 to 63 and 159(1) to (3) and (6)].
- (2) Regulations may provide that for the purposes of sections 50, 55 to 60 and 63 <sup>F6</sup>... (except as they so apply) the prescribed person shall be treated as the employer—
- (a) of any employed earners who, in any period of service in contracted-out employment—
    - (i) have been paid earnings in any income tax week by more than one person in respect of different employments; or
    - (ii) have worked under the general control or management of a person other than their immediate employer, or
  - (b) of any other employed earners in the case of whom it appears to the Secretary of State that such provision is needed.
- (3) Regulations may, <sup>F7</sup>..., provide—
- (a) for dispensing with the payment of a premium where its amount would be inconsiderable;
  - <sup>F8</sup>(b) .....
  - (c) for treating part of a premium payable in prescribed circumstances in respect of a person as having been paid and for modifying the provisions mentioned in paragraph 4(1) in relation to a case in which such a part is so treated;
  - (d) for treating a premium wrongly paid or an overpayment in respect of a premium as paid (wholly or in part) in discharge of a liability for another premium or for contributions under Part I of the <sup>M1</sup>Social Security Contributions and Benefits Act 1992;
  - (e) for the return of premiums paid in error or, in prescribed circumstances, of premiums which the [<sup>F9</sup>Inland Revenue are] satisfied ought to be repaid;
  - (f) for the [<sup>F10</sup>Inland Revenue], in prescribed circumstances where a premium has been paid in respect of a person, to direct the payment out of the National Insurance Fund to that person or his estate of an amount equal to a prescribed part of the premium;

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(g) for any other matters incidental to the payment, collection or return of premiums.

[<sup>F11</sup>and in this sub-paragraph and the following provisions of this paragraph “premium” means a contributions equivalent premium]

[<sup>F12</sup>(3A) Sub-paragraph (3B) applies in relation to a member of [<sup>F13</sup>a scheme which was a contracted-out occupational pension scheme and which was being wound up before the second abolition date] if, in the opinion of the [<sup>F14</sup>Inland Revenue]—

- (a) the resources of the scheme are insufficient to meet the whole of the liability for the cash equivalent of the member’s rights under the scheme, and
- (b) if the resources of the scheme are sufficient to meet a part of that liability, that part is less than the amount required for restoring his State scheme rights.

(3B) Where this sub-paragraph applies—

- (a) regulations may provide for treating the member as if sections 46 to 48 or, as the case may be, section 48A(1) did not apply, or applied only to such extent as is determined in accordance with the regulations, and
- (b) the amount required for restoring the member’s State scheme rights, or a prescribed part of that amount, shall be a debt due from the trustees or managers of the scheme to the [<sup>F15</sup>Inland Revenue].

(3C) Regulations may make provision—

- (a) for determining the cash equivalent of a member’s rights under a scheme and the extent (if any) to which the resources of the scheme are insufficient to meet the liability for that cash equivalent,
- (b) for the recovery of any debt due under sub-paragraph (3B)(b), and
- (c) for determining the amount required for restoring a member’s State scheme rights including provision requiring the [<sup>F16</sup>Inland Revenue] to apply whichever prescribed actuarial table in force at the appropriate time is applicable.

(3D) Section 155 shall apply as if sub-paragraphs (3A) and (3B)(a), and regulations made by virtue of this sub-paragraph and sub-paragraph (3B)(b), were included among the provisions there referred to.

(3E) In sub-paragraphs (3A) and (3B), “State scheme rights”, in relation to a member of a scheme, are the rights for which, if the scheme had not been a contracted-out scheme, the member would have been eligible by virtue of section 44(6) of the Social Security Contributions and Benefits Act 1992 (earnings factors for additional pension).]

(4) The [<sup>F17</sup>Inland Revenue] may accept payments in connection with a case in which a premium or part of it is treated as having been paid.

<sup>F18</sup>(5) . . . . .

#### Textual Amendments

- F3** Words in [Sch. 2 para. 5\(1\)](#) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 62\(4\)\(a\); S.I. 1999/527, art. 2\(b\), Sch. 2 \(with arts. 3-6\)](#)

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- F4** Words in Sch. 2 para. 5(1) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 84(c)(i), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F5** Words in Sch. 2 Pt. I para. 5(1) substituted (6.4.2015) by Pensions Act 2007 (c. 22), s. 30(2)(b), **Sch. 4 para. 59(3)**; S.I. 2011/1267, art. 3(a)(vi)
- F6** Words in Sch. 2 para. 5(2) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 84(d), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F7** Words in Sch. 2 para. 5(3) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 141(2)(a)(i), 180(1), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F8** Sch. 2 para. 5(3)(b) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 141(2)(a)(ii), 180(1), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F9** Words in Sch. 2 para. 5(3)(e) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), Sch. 1 para. 62(4)(b)(i); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F10** Words in Sch. 2 para. 5(3)(f) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(b)(ii)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F11** Words in Sch. 2 para. 5(3) added (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. **141(2)(a)(iii)**, 180(1); S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F12** Sch. 2 para. 5(3A)-(3E) inserted (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. **141(2)(b)**, 180(1); S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F13** Words in Sch. 2 para. 5(3A) substituted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(3)**
- F14** Words in Sch. 2 para. 5(3A) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F15** Words in Sch. 2 para. 5(3B)(b) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F16** Words in Sch. 2 para. 5(3C)(c) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F17** Words in Sch. 2 para. 5(4) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F18** Sch. 2 para. 5(5) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 141(2)(c), 180(1), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II

#### Marginal Citations

- M1** 1992 c. 4.

#### *Schemes covering different employers*

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**Textual Amendments**

**F19** Sch. 2 paras. 6-8 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(4)** (with a saving in **The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502)**, arts. 1(2)(3), **2(1)(2)(j)**)

*Special provisions for certain public service pension schemes*

**F197** .....

**Textual Amendments**

**F19** Sch. 2 paras. 6-8 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(4)** (with a saving in **The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502)**, arts. 1(2)(3), **2(1)(2)(j)**)

*Incidental matters*

**F198** .....

**Textual Amendments**

**F19** Sch. 2 paras. 6-8 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(4)** (with a saving in **The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502)**, arts. 1(2)(3), **2(1)(2)(j)**)

**PART II**

**PERSONAL PENSION SCHEMES**

**F209** .....

**Textual Amendments**

**F20** Sch. 2 Pt. 2 omitted (6.4.2012) by virtue of **The Pensions Act 2008 (Abolition of Protected Rights) (Consequential Amendments) (No.2) Order 2011 (S.I. 2011/1730)**, arts. 1(2)(b), **5(24)**

**SCHEDULE 3**

Sections 84 and 102(3).

**METHODS OF REVALUING ACCRUED PENSION BENEFITS**

*The final salary method*

1 <sup>F21</sup>(1) The final salary method is to add to the amount that would be payable but for Chapter 2 of Part 4, or regulations made under it, the additional amount specified in subparagraph (1A), (1B), (1C) or (1D) (whichever applies).

(1A) Where—

(a) the termination of pensionable service occurs before 1st January 1991, and

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- (b) the whole of the member's pensionable service falls on or after 1st January 1985,  
the additional amount is the appropriate higher revaluation percentage of the accrued benefit.
- (1B) Where—
- (a) the termination of pensionable service occurs before 1st January 1991, and  
(b) some of the member's pensionable service falls before 1st January 1985,  
the additional amount is such proportion of the appropriate higher revaluation percentage of the accrued benefit as the member's pensionable service falling on or after 1st January 1985 bears to the member's total pensionable service.
- (1C) Where the termination of pensionable service occurs—
- (a) on or after 1st January 1991, but  
(b) before the day on which section 101 of the Pensions Act 2008 comes into force (“the 2008 Act commencement day”),  
the additional amount is the appropriate higher revaluation percentage of the accrued benefit.
- (1D) Where the termination of pensionable service occurs on or after the 2008 Act commencement day, the additional amount is the aggregate of—
- (a) the appropriate higher revaluation percentage of so much of the accrued benefit as is attributable to the member's pensionable service falling before the 2008 Act commencement day, and  
(b) the appropriate lower revaluation percentage of so much of the accrued benefit as is attributable to the member's pensionable service falling on or after that day.
- (1E) In this paragraph “the accrued benefit” means the amount of the pension or other benefit which on the termination date has accrued to the member or to any other person in respect of the member (excluding any part of that amount which consists of—
- (a) the member's guaranteed minimum, or  
(b) the guaranteed minimum of the member's widow, widower [<sup>F22</sup>, surviving same sex spouse] or surviving civil partner).
- (2) For the purposes of this paragraph, a member's pensionable service includes any notional pensionable service which is credited to the member by the scheme (“notional service”).  
But notional service shall not be taken into account in determining which of sub-paragraphs (1A), (1B), (1C) and (1D) applies.
- (3) For the purposes of determining the additional amount where sub-paragraph (1B) applies, any notional service shall be taken to have ended immediately before the member's actual pensionable service began.
- (3A) For the purposes of determining the additional amount where sub-paragraph (1D) applies, any notional service shall be treated as falling on or after the 2008 Act commencement day only if, or to the extent that, it is so treated for the purposes of the scheme.]

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(4) Any rule of a scheme the effect of which is that benefit falls to be revalued by reference to any period is to be disregarded in making any calculation required by this method.

[<sup>F23</sup>(5) The sub-paragraphs above are subject to sub-paragraph (6).

(6) If paragraph 2A applies to the pension or other benefit, the final salary method is to apply the requirement of the rules of the scheme mentioned in paragraph 2A(1).]

#### Textual Amendments

- F21** Sch. 3 para. 1(1)-(3A) substituted for Sch. 3 para 1(1)-(3) (6.4.2009) by Pensions Act 2008 (c. 30), s. 149(1), **Sch. 2 para. 2** (with s. 101(2)(3)); S.I. 2009/82, art. 2(2)(f)
- F22** Words in Sch. 3 para. 1(1E)(b) inserted (E.W.) (13.3.2014) by Marriage (Same Sex Couples) Act 2013 (c. 30), s. 21(3), **Sch. 4 para. 26**; S.I. 2014/93, art. 3(j)(vii); same words inserted (S.) (16.12.2014) by The Marriage and Civil Partnership (Scotland) Act 2014 and Civil Partnership Act 2004 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3229), art. 1(2), **Sch. 5 para. 11(9)**
- F23** Sch. 3 para. 1(5)(6) inserted (3.1.2012) by Pensions Act 2011 (c. 19), **ss. 19(5)**, 38(4); S.I. 2011/3034, art. 3(b)

#### *The revaluation percentage and the appropriate revaluation percentage*

- 2 (1) For the purposes of paragraph 1 the Secretary of State shall in each calendar year by order [<sup>F24</sup>specify (so far as it is necessary to do so)—
- (a) a higher revaluation percentage, and
  - (b) a lower revaluation percentage,
- for each period] which is a revaluation period in relation to that order.
- (2) A period is a “revaluation period”, in relation to an order under this paragraph, if it is a period which—
- (a) begins with 1st January 1986 or with an anniversary of that date falling before the making of the order; and
  - (b) ends with the next day after the making of the order which is 31st December.
- [<sup>F25</sup>(3) The higher revaluation percentage which the Secretary of State is to specify in relation to a revaluation period is the lesser of—
- (a) the percentage which appears to the Secretary of State to be the percentage increase in the general level of prices in Great Britain during the period which is the reference period in relation to the revaluation period (“the inflation percentage”), and
  - (b) the higher maximum rate.
- (3A) The lower revaluation percentage which the Secretary of State is to specify in relation to a revaluation period is the lesser of—
- (a) the percentage which appears to the Secretary of State to be the inflation percentage, and
  - (b) the lower maximum rate.]

(4) The Secretary of State may estimate the percentage increase mentioned in sub-paragraph (3)(a) in such manner as he thinks fit.



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(5) For the purposes of that sub-paragraph, the reference period in relation to a revaluation period is—

- (a) in the case of the revaluation period beginning on 1st January 1986, the period which begins with 1st October 1985 and ends with the last day before the making of the order which is 30th September; and
- (b) in the case of the revaluation periods with later commencement dates, the period which—
  - (i) begins with the last day before the commencement of the revaluation period which is 1st October; and
  - (ii) ends with the last day before the making of the order which is 30th September.

[<sup>F26</sup>(6) For the purposes of sub-paragraph (3)(b) and (3A)(b)—

“the higher maximum rate”, in relation to a revaluation period, is—

- (a) in the case of a revaluation period of 12 months, 5 per cent; and
- (b) in any other case, the percentage that would be the inflation percentage had the general level of prices increased at the rate of 5 per cent compound per annum during the reference period in question;

“the lower maximum rate”, in relation to a revaluation period, is—

- (a) in the case of a revaluation period of 12 months, 2.5 per cent; and
- (b) in any other case, the percentage that would be the inflation percentage had the general level of prices increased at the rate of 2.5 per cent compound per annum during the reference period in question.

(7) In paragraph 1—

“the appropriate higher revaluation percentage” means the higher revaluation percentage specified in the last calendar year before the date on which the member attains normal pension age as the higher revaluation percentage for the revaluation period which is of the same length as the number of complete years in the pre-pension period;

“the appropriate lower revaluation percentage” has a corresponding meaning.]

#### Textual Amendments

**F24** Words in Sch. 3 para. 2(1) substituted (6.4.2009) by Pensions Act 2008 (c. 30), s. 149(1), Sch. 2 para. 3(2) (with s. 101(2)(3)); S.I. 2009/82, art. 2(2)(f)

**F25** Sch. 3 para. 2(3)(3A) substituted for Sch. 3 para. 2(3) (6.4.2009) by Pensions Act 2008 (c. 30), s. 149(1), Sch. 2 para. 3(3) (with s. 101(2)(3)); S.I. 2009/82, art. 2(2)(f)

**F26** Sch. 3 para. 2(6)(7) substituted (6.4.2009) by Pensions Act 2008 (c. 30), s. 149(1), Sch. 2 para. 3(4) (with s. 101(2)(3)); S.I. 2009/82, art. 2(2)(f)

[<sup>F27A</sup>(1) This paragraph applies to the pension or other benefit if the rules of the scheme under which it is payable contain a requirement that the accrued benefit be revalued by adding to the accrued benefit an amount of at least the relevant amount.

(2) “The accrued benefit” has the same meaning as in paragraph 1.

(3) “The relevant amount” means the amount which, ignoring paragraph 1(5) and (6), would be the additional amount specified in paragraph 1(1A), (1B), (1C) or (1D)

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(as the case may be) were the appropriate higher revaluation percentage and the appropriate lower revaluation percentage to be determined on the following basis.

- (4) The higher revaluation percentage and the lower revaluation percentage for the revaluation period mentioned in paragraph 2(7) are to be taken to be the percentages which would have been specified in the Secretary of State's order—
- (a) had the following been substituted for paragraph 2(3)(a)—
    - “(a) the percentage increase in the retail prices index for the reference period in relation to the revaluation period (“the inflation percentage”), and”,
  - (b) had, in paragraph 2(3A)(a), the words “the percentage which appears to the Secretary of State to be” been omitted,
  - (c) had paragraph 2(4) been omitted,
  - (d) had, in paragraph 2(5), the words “sub-paragraph (3)(a)” been substituted for “that sub-paragraph”,
  - (e) had, in paragraph (b) of the definitions of “the higher maximum rate” and “the lower maximum rate” in paragraph 2(6), the words “retail prices index” been substituted for “general level of prices”, and
  - (f) had the following been inserted after paragraph 2(6)—
    - “(6A) In this paragraph “retail prices index” means—
      - (a) the general index of retail prices (for all items) published by the Statistics Board (or any predecessor), or
      - (b) where that index is not published for a month, any substituted index or figures published by the Board (or any predecessor).”]

#### **Textual Amendments**

**F27** [Sch. 3 para. 2A](#) inserted (3.1.2012) by [Pensions Act 2011 \(c. 19\)](#), [ss. 19\(6\), 38\(4\)](#); [S.I. 2011/3034](#), [art. 3\(b\)](#)

#### *The average salary method*

- 3 (1) The average salary method is to revalue the member's salaries as respects the pre-pension period in any way in which they would have been revalued during that period if he had remained in the same pensionable service.
- (2) In this paragraph “salaries” means, subject to sub-paragraph (4), the member's salaries for the period between the date when his pensionable service began and the termination date, or such part of them as was relevant under the scheme to the calculation of the retirement benefits payable under the scheme to him or to any other person in respect of him.
- (3) For the purpose of this paragraph those salaries are to be taken to include—
- (a) any amount which is attributed to them, otherwise than by virtue of this paragraph, as the result of a revaluation for which the rules of the scheme provide; and
  - (b) any amount which is for any reason credited to the member by way of salary notionally earned.
- (4) Where the member's pensionable service ended before 1st January 1991, sub-paragraph (2) shall have effect with the substitution for the words from “means” to

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“termination date” of the words “means the member’s salaries for the period between 1st January 1985 and the termination date”.

- (5) For the purposes of the application of this paragraph to a case where a member is credited with an amount by reference to salary notionally earned over a period of time of a particular length, that period shall be taken to have ended immediately before the member’s actual pensionable service began.

### *[<sup>F28</sup>The cash balance method*

#### **Textual Amendments**

**F28** Sch. 3 para. 3A and cross-heading inserted (24.7.2014) by The Pensions Act 2011(Consequential and Supplementary Provisions) Regulations 2014 (S.I. 2014/1954), regs. 1(2), 3(3) (with reg. 2)

- 3A. The cash balance method of revaluing a cash balance benefit is to revalue the available sum in respect of the benefit in any way in which it would have been revalued if the member’s pensionable service had not terminated.]

### *The flat rate method*

- 4 The flat rate method is to revalue the benefits which have accrued to the member as respects the pre-pension period in any way in which they would have been revalued during that period if he had remained in the same pensionable service.

### *The money purchase method*

- 5 (1) Subject to sub-paragraphs (2) and (3), the money purchase method is to apply the investment yield and any bonuses arising from payments made by or on behalf of a member towards providing any pension or other retirement benefit which is payable under the scheme to him or to any other person in respect of him in the manner in which they would have been applied if his pensionable service had not terminated.
- (2) The Secretary of State may by regulations authorise trustees and managers of occupational pension schemes to deduct from any pension or other retirement benefit provided by virtue of the money purchase method an appropriate amount in respect of the administrative expenses incurred by them in carrying this method into effect.
- (3) The trustees and managers of a personal pension scheme may, when providing a pension or other retirement benefit by virtue of the money purchase method, deduct—
- (a) the actual administrative expenses of doing so, or
  - (b) the amount of the administrative expenses which would have been incurred in providing a money purchase benefit for the same member if contributions had not ceased to be paid to the scheme in respect of him,
- whichever is the less.

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SCHEDULE 4

Section 128.

PRIORITY IN BANKRUPTCY ETC

**Modifications etc. (not altering text)**

- C1** Sch. 4 applied (with modifications) (21.2.2009) by [Banking Act 2009 \(c. 1\)](#), **ss. 103**, 263(1) (with s. 247); S.I. 2009/296, art. 3, Sch. para. 2
- C2** Sch. 4 applied (with modifications) (21.2.2009) by [Banking Act 2009 \(c. 1\)](#), **ss. 145**, 263(1) (with s. 247); S.I. 2009/296, art. 3, Sch. para. 3

*Earners’ contributions to occupational pension scheme*

- 1 This Schedule applies to any sum owed on account of an earner’s contributions to an occupational pension scheme being contributions deducted from earnings paid in the period of four months immediately preceding the relevant date or otherwise due in respect of earnings paid or payable in that period.

*Employer’s contributions to occupational pension scheme*

- 2 (1) <sup>F29</sup>This Schedule applies to any sum owed on account of an employer’s contributions to a <sup>F30</sup>Northern Ireland] salary related contracted-out scheme which were payable in the period of 12 months immediately preceding the relevant date.

(1A) The amount of the debt having priority by virtue of sub-paragraph (1) shall be taken to be an amount equal to the appropriate amount.]

<sup>F31</sup>(2) .....

<sup>F32</sup>(3) .....

<sup>F29</sup>(3A) In sub-paragraph (1A) <sup>F33</sup>... “the appropriate amount” means the aggregate of—

- (a) the percentage for non-contributing earners of the total reckonable earnings paid or payable, in the period of 12 months referred to in sub-paragraph (1) <sup>F34</sup>... , to or for the benefit of non-contributing earners; and
- (b) the percentage for contributing earners of the total reckonable earnings paid or payable, in that period, to or for the benefit of contributing earners.]

(4) For the purposes of <sup>F35</sup>sub-paragraph (3A)]—

- (a) the earnings to be taken into account as reckonable earnings are those paid or payable to or for the benefit of earners in employment which is contracted-out by reference to the scheme in the whole or any part of the period of 12 months there mentioned; and
- (b) earners are to be identified as contributing or non-contributing in relation to service of theirs in employment which is contracted-out by reference to the scheme according to whether or not in the period in question they were liable under the terms of the scheme to contribute in respect of that service towards the provision of pensions under the scheme.

(5) In this paragraph—

<sup>F36</sup> .....

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“employer” shall be construed in accordance with regulations made under section 181(2); and

[<sup>F37</sup>“Northern Ireland salary related contracted-out scheme” means a salary related contracted-out scheme within the meaning of the Pension Schemes (Northern Ireland) Act 1993 (and references to employment that is contracted-out by reference to a scheme are to be read accordingly);]

[<sup>F38</sup>“the percentage for contributing earners” means <sup>F39</sup>... 3 per cent, <sup>F40</sup> ... ]

[<sup>F38</sup>“the percentage for non-contributing earners” means <sup>F41</sup>... 4.8 per cent, <sup>F42</sup> ... ]

“reckonable earnings”, in relation to any employment, means the earner’s earnings from that employment so far as those earnings—

- (a) were comprised in any payment of earnings made to him or for his benefit at a time when the employment was contracted-out employment; and
- (b) exceeded the current lower earnings limit but not [<sup>F43</sup>the upper accrual point].

<sup>F44</sup>(6) .....

#### Textual Amendments

- F29** Sch. 4 para. 2(1)-(3A) substituted for Sch. 4, para. 2(1)-(3) (11.11.1999 for specified purposes, 25.4.2000 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(5)(a), **Sch. 2 para. 8(2)**; S.I. 2000/1047, art. 2(2)(b), Sch. Pt. 2
- F30** Word in Sch. 4 para. 2(1) inserted (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 13 para. 47(2)(a)**
- F31** Sch. 4 para. 2(2) repealed (6.4.2012) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(7), 30(2)(b), Sch. 4 para. 60(2), **Sch. 7 Pt. 7**; S.I. 2011/1267, art. 2(b)(iv)(c) (as amended (20.3.2012) by S.I. 2012/911, art. 2(a)(b))
- F32** Sch. 4 para. 2(3) repealed (6.4.2012) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(7), 30(2)(b), Sch. 4 para. 60(2), **Sch. 7 Pt. 7**; S.I. 2011/1267, art. 2(b)(iv)(c) (as amended (20.3.2012) by S.I. 2012/911, art. 2(a)(b))
- F33** Words in Sch. 4 para. 2(3A) repealed (6.4.2012) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(7), 30(2)(b), Sch. 4 para. 60(3)(a), **Sch. 7 Pt. 7**; S.I. 2011/1267, art. 2(b)(iv)(c) (as amended (20.3.2012) by S.I. 2012/911, art. 2(a)(b))
- F34** Words in Sch. 4 para. 2(3A)(a) repealed (6.4.2012) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(7), 30(2)(b), Sch. 4 para. 60(3)(b), **Sch. 7 Pt. 7**; S.I. 2011/1267, art. 2(b)(iv)(c) (as amended (20.3.2012) by S.I. 2012/911, art. 2(a)(b))
- F35** Words in Sch. 4 para. 2(4) substituted (11.11.1999 for specified purposes, 25.4.2000 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(5)(a), **Sch. 2 para. 8(3)**; S.I. 2000/1047, art. 2(2)(b), Sch. Pt. 2
- F36** Words in Sch. 4 para. 2(5) repealed (6.4.2012) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(7), 30(2)(b), Sch. 4 para. 60(4)(a), **Sch. 7 Pt. 7**; S.I. 2011/1267, art. 2(b)(iv)(c) (as amended (20.3.2012) by S.I. 2012/911, art. 2(a)(b))
- F37** Words in Sch. 4 para. 2(5) inserted (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 13 para. 47(2)(b)**
- F38** Words in Sch. 4 para. 2(5) inserted (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by [Pensions Act 1995 \(c. 26\)](#), **ss. 137(7)(b)**, 180(1); S.I. 1996/778, art. 2(5)(a), Sch. Pt. 5; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F39** Words in Sch. 4 para. 2(5) omitted (6.4.2012) by virtue of [Pensions Act 2007 \(c. 22\)](#), s. 30(2)(b), **Sch. 4 para. 60(4)(b)(i)** (as amended by [Pensions Act 2011 \(c. 19\)](#), ss. 27, 38(3)(c)); S.I. 2011/1267, art. 2(b)(iv) (as substituted (20.3.2012) by S.I. 2012/911, art. 2(a))

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- F40** Words in Sch. 4 para. 2(5) omitted (6.4.2012) by virtue of Pensions Act 2007 (c. 22), s. 30(2)(b), **Sch. 4 para. 60(4)(b)(ii)** (as amended by Pensions Act 2011 (c. 19), ss. 27, 38(3)(c)); S.I. 2011/1267, art. 2(b)(iv) (as substituted (20.3.2012) by S.I. 2012/911, art. 2(a))
- F41** Words in Sch. 4 para. 2(5) omitted (6.4.2012) by virtue of Pensions Act 2007 (c. 22), s. 30(2)(b), **Sch. 4 para. 60(4)(c)(i)** (as amended by Pensions Act 2011 (c. 19), ss. 27, 38(3)(c)); S.I. 2011/1267, art. 2(b)(iv) (as substituted (20.3.2012) by S.I. 2012/911, art. 2(a))
- F42** Words in Sch. 4 para. 2(5) omitted (6.4.2012) by virtue of Pensions Act 2007 (c. 22), s. 30(2)(b), **Sch. 4 para. 60(4)(c)(ii)** (as amended by Pensions Act 2011 (c. 19), ss. 27, 38(3)(c)); S.I. 2011/1267, art. 2(b)(iv) (as substituted (20.3.2012) by S.I. 2012/911, art. 2(a))
- F43** Words in Sch. 4 para. 2(5) substituted (21.9.2008 with effect in relation to payments made in a tax week falling in 2009-10 or any subsequent tax year) by National Insurance Contributions Act 2008 (c. 16), s. 6(1), **Sch. 1 para. 13(2)** (with Sch. 1 para. 13(4))
- F44** Sch. 4 para. 2(6) repealed (21.9.2008 with effect in relation to payments made in a tax week falling in 2009-10 or any subsequent tax year) by National Insurance Contributions Act 2008 (c. 16), s. 6(1), Sch. 1 para. 13(3), **Sch. 2** (with Sch. 1 para. 13(4))

#### *State scheme premiums*

- 3 (1) This Schedule applies to any sum owed on account of a [<sup>F45</sup>Northern Ireland][<sup>F46</sup>contributions equivalent premium] payable at any time before, or in consequence of, a person going into liquidation or being [<sup>F47</sup>made] bankrupt, or in Scotland, the sequestration of a debtor's estate, or (in the case of a company not in liquidation)—
- (a) the appointment of a receiver as mentioned in section 40 of the <sup>M2</sup>Insolvency Act 1986 (debenture-holders secured by floating charge), or
  - (b) the appointment of a receiver under section 53(6) or 54(5) of that Act (Scottish company with property subject to floating charge), or
  - (c) the taking of possession by debenture-holders (so secured) as mentioned in [<sup>F48</sup>section 754 of the Companies Act 2006].
- (2) Where any such premium is payable in respect of a period of service of more than 12 months (taking into account any previous linked qualifying service), the amount to be paid in priority by virtue of this paragraph shall be limited to the amount of the premium that would have been payable if the service had been confined to the last 12 months taken into account in fixing the actual amount of the premium.
- (3) Where—
- (a) by virtue of this paragraph the whole or part of a premium is required to be paid in priority to other debts of the debtor or his estate; and
  - (b) the person liable for the payment would be entitled to recover the whole or part of any sum paid on account of it from another person either under section 61 or under any provision made by the relevant scheme for the purposes of that section or otherwise,
- then, subject to sub-paragraph (4), that other person shall be liable for any part of the premium for the time being unpaid.
- (4) No person shall be liable by virtue of sub-paragraph (3) for an amount in excess of the sum which might be so recovered from him if the premium had been paid in full by the person liable for it, after deducting from that sum any amount which has been or may be recovered from him in respect of any part of that payment paid otherwise than under that sub-paragraph.

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(5) The payment under sub-paragraph (3) of any amount in respect of a premium shall have the same effect on the rights and liabilities of the person making it (other than his liabilities under that sub-paragraph) as if it had been a payment of that amount on account of the sum recoverable from him in respect of a premium as mentioned in sub-paragraph (3)(b).

[<sup>F49</sup>(6) In this paragraph “Northern Ireland contributions equivalent premium” means a contributions equivalent premium within the meaning of the Pension Schemes (Northern Ireland) Act 1993.]

#### Textual Amendments

- F45** Word in Sch. 4 para. 3(1) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 47(3)(a)**
- F46** Words in Sch. 4 para. 3(1) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 85**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F47** Word in Sch. 4 para. 3(1) substituted (6.4.2016) by The Enterprise and Regulatory Reform Act 2013 (Consequential Amendments) (Bankruptcy) and the Small Business, Enterprise and Employment Act 2015 (Consequential Amendments) Regulations 2016 (S.I. 2016/481), reg. 1, **Sch. 1 para. 18**
- F48** Words in Sch. 4 para. 3(1)(c) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 2(2), **Sch. 1 para. 194(3)(a)** (with arts. 6, 11, 12)
- F49** Sch. 4 para. 3(6) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 47(3)(b)**

#### Marginal Citations

- M2** 1986 c. 45.

### Interpretation

- 4 (1) In this Schedule—
- (a) in its application in England and Wales, [<sup>F50</sup>section 754(3) of the Companies Act 2006] and section 387 of the Insolvency Act 1986 apply as regards the meaning of the expression “the relevant date”; and
  - (b) in its application in Scotland, that expression has the same meaning as in [<sup>F51</sup>Part 1] of Schedule 3 to the Bankruptcy (Scotland) Act [<sup>F52</sup>2016].

<sup>F53</sup>(2) .....

#### Textual Amendments

- F50** Words in Sch. 4 para. 4(1)(a) substituted (6.4.2008) by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 2(2), **Sch. 1 para. 194(3)(b)** (with arts. 6, 11, 12)
- F51** Words in Sch. 4 para. 4(1)(b) substituted (30.11.2016) by The Bankruptcy (Scotland) Act 2016 (Consequential Provisions and Modifications) Order 2016 (S.I. 2016/1034), art. 1, **Sch. 1 para. 11(6)(a)**
- F52** Word in Sch. 4 para. 4(1)(b) substituted (30.11.2016) by The Bankruptcy (Scotland) Act 2016 (Consequential Provisions and Modifications) Order 2016 (S.I. 2016/1034), art. 1, **Sch. 1 para. 11(6)(b)**
- F53** Sch. 4 para. 4(2) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 47(4)**

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## SCHEDULE 5

Section 188.

### REPEALS

#### Extent Information

- E1** Sch. 5: repealing provisions are co-extensive with the enactments they affect (except Pt. III which does not extend to N.I.), see s. 192(1)

### PART I

#### GENERAL

#### Commencement Information

- I2** [Sch. 5 Pt. I](#) in force at 7.2.1994 by [S.I. 1994/86, art. 2](#)

Chapter	Short title	Extent of repeal
1973 c. 38.	The Social Security Act 1973.	Section 51(3)(b), (5) and (10). Section 52(8). Section 58(1) to (2B). Section 59(1). Sections 63 to 68. In section 69, subsections (1) to (6). Sections 71 and 72. Section 86. In section 96(1), the words from “(except” to “Part II)”. In section 99, subsection (5) and in subsection (17) the word “68” and the words “or regulations” in both places where they occur. Schedules 16 and 17.
1974 c. 14.	The National Insurance Act 1974.	Section 6(4).
1975 c. 18.	The Social Security (Consequential Provisions) Act 1975.	In Schedule 2, paragraph 52.
1975 c. 60.	The Social Security Pensions Act 1975.	Sections 26 to 58B. Sections 59B to 60B. In section 61(2), paragraphs (a) and (b) and the words from “regulations under” to “or”. Section 61A.



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		Section 62(4). Section 63(2)(g). Section 66. In section 68(4), the words from the beginning to “Ireland; and” and paragraphs (a) and (b). Schedules 1A, 2, 3 and 3A. In Schedule 4, paragraphs 2 and 23 to 29 and 31 to 33.
1976 c. 35.	The Police Pensions Act 1976.	In Schedule 2, paragraph 11.
1977 c. 5.	The Social Security (Miscellaneous Provisions) Act 1977.	Section 3(2). Section 21. Section 22(7), (8), (13), (14).
1978 c. 44.	The Employment Protection (Consolidation) Act 1978.	Section 123. In section 124, subsection (2) and in subsection (3) the words “or 123”. Section 125(3) to (3B). In section 126(1), the words “or 123” and “or contributions to an occupational pension scheme falling to be made”. In section 127(3), the definition of “occupational pension scheme” and the words following it. In section 144(4), the words “and 123”.
1979 c. 18.	The Social Security Act 1979.	Section 18. In Schedule 3, paragraphs 3 and 18.
1980 c. 30.	The Social Security Act 1980.	Section 3(4), (7) to (10) and (12).
1981 c. 33.	The Social Security Act 1981.	In Schedule 2, paragraph 1.
1982 c. 24.	The Social Security and Housing Benefits Act 1982.	Section 40. In Schedule 4, paragraphs 20 and 21.
1984 c. 48.	The Health and Social Security Act 1984.	Sections 19 and 20.  Schedule 6. In Schedule 7, paragraphs 4 and 5.

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1985 c. 53.	The Social Security Act 1985.	Sections 1 to 6. Section 26. Section 28(2). Schedules 1 to 3. In Schedule 5, paragraphs 1, 3, 4, 17, 18, 20, 21, 23 to 27, 29 to 32, 34 and 36.
1985 c. 65.	The Insolvency Act 1985.	In Schedule 8, paragraphs 26 and 31(3).
1985 c. 66.	The Bankruptcy (Scotland) Act 1985.	In Schedule 7, paragraph 13.
1986 c. 45.	The Insolvency Act 1986.	In Schedule 14, the entries relating to the Social Security Pensions Act 1975.
1986 c. 50.	The Social Security Act 1986.	Sections 1 to 8. Section 9(1) to (7). Sections 10 to 17A. Section 52(1) and (2). Sections 59 to 61. Section 75. Sections 78 to 80. Section 83(3). In section 84; in subsection (1), the definitions of “average salary benefits”, “contract of service”, “employed earner”, “employer”, “employee”, “insurance company”, “minimum contributions”, “money purchase benefits”, “occupational pension scheme”, “personal pension scheme”, “protected rights”, “tax exemption”, “tax approval” and “tax year” and subsection (2). Section 85(3), (8) and (8A). Section 87(1)(a). Schedules 1 and 2. In Schedule 5, in Part I, paragraph 1 and in Part II, paragraph (a). In Schedule 8, paragraphs 4 and 8 to 11. In Schedule 10, paragraphs 2 to 9, 12 to 31 and 82.
1988 c.7.	The Social Security Act 1988.	Section 9. In Schedule 2, paragraphs 1(2), (3), 2 and 3.

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		In Schedule 4, paragraph 22.
1989 c. 6.	The Official Secrets Act 1989.	In Schedule 1, paragraph 1(d).
1989 c. 24.	The Social Security Act 1989.	Section 7(6). Section 20. In Schedule 1, paragraph 11. In Schedule 5, paragraphs 11 and 13. In Schedule 6, paragraphs 1 to 5 and 8 to 20. In Schedule 7, paragraphs 1 and 21. In Schedule 8, paragraph 12(1)(a) and (b). In Schedule 9, the entries relating to section 64(3)(dd) of the Social Security Act 1973 and sections 53 to 56 of the Social Security Pensions Act 1975.
1989 c. 38.	The Employment Act 1989.	Section 19(2).
1990 c. 27.	The Social Security Act 1990.	Sections 11 and 12(1). Sections 13 and 14. Section 22(2), (3). In section 23(5), paragraph (a), in paragraph (b) the words “section 22 above and” and paragraph (d). Schedules 2, 3 and 4.
1990 c. 41.	The Courts and Legal Services Act 1990.	Section 82(2).
1992 c. 6.	The Social Security (Consequential Provisions) Act 1992.	In Schedule 2, paragraphs 20 to 33, 35, 36, 40 to 42, 44, 49, 67 and 76 to 83.
1992 c. 52.	The Trade Union and Labour Relations (Consolidation) Act 1992.	In Schedule 2, paragraph 5.
1993 c. 3.	The Social Security Act 1993.	Section 1. In section 5, in subsection (2) the words “section 1(1) and (2) and” and subsection (3).
1993 c. 8.	The Judicial Pensions and Retirement Act 1993.	In Schedule 8, paragraphs 12 and 18.

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PROSPECTIVE

## PART II

## PROVISIONS RELATING TO EQUAL ACCESS

Chapter	Short title	Extent of repeal
1993 c. 48.	The Pension Schemes Act 1993.	<p>Section 118.</p> <p>In section 132, the words “the equal access requirements”.</p> <p>In section 133(1), the words “the equal access requirements”.</p> <p>In section 134, in subsection (3), the words “the equal access requirements” and in subsection (4) the words “or the equal access requirements” and the words from “or as the case may be” onwards.</p> <p>In section 136(2)(e)(iv), the words “or the equal access requirements”.</p> <p>In section 139(2), the words “the equal access requirements”.</p> <p>In section 140(4), paragraph (c) and the word “and” immediately preceding it.</p> <p>Section 153(3) and (4).</p> <p>Section 170(5) and (6).</p> <p>In section 181(1), the definition of “equal access requirements”.</p>

## PART III

## PROVISIONS REPEALED AS RESPECTS GREAT BRITAIN ONLY

## Commencement Information

**I3** Sch. 5 Pts. III, IV in force at 7.2.1994 by [S.I. 1994/86](#), [art. 2](#)

*Status: Point in time view as at 31/12/2020.*

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of Repeal</b>
1973 c. 38.	The Social Security Act 1973.	Section 51(3). In section 69(7), the words from “but” onwards. Section 89. In section 96, in subsections (1), (2), (3) and (6) the words “regulations or”. In section 97, in subsection (3) the words “regulations and” and subsection (4). In section 99, subsections (1) and (3).
1975 c. 18.	The Social Security (Consequential Provisions) Act 1975.	In Schedule 2, paragraph 58.
1975 c. 60.	The Social Security Pensions Act 1975.	In Schedule 4, paragraph 30.
1985 c. 53.	The Social Security Act 1985.	In Schedule 5, paragraph 2.

#### PART IV

##### SUBORDINATE LEGISLATION REVOKED

<b>Number</b>	<b>Short title</b>	<b>Extent of revocation</b>
S.I. 1987/1116.	The Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987.	All the Regulations.
S.I. 1988/474.	The Personal and Occupational Pension Schemes (Tax Approval and Miscellaneous Provisions) Regulations 1988.	Regulation 8.
S.I. 1988/1016.	The Personal and Occupational Pension Schemes (Transfer to Self-employed Pension Arrangements) Regulations 1988.	Regulation 4(2).
S.I. 1989/500.	The Personal and Occupational Pension Schemes (Miscellaneous	Regulation 3.

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	Amendments) Regulations 1989.	
S.I. 1990/1141.	The Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 1990.	Regulation 7.
S.I. 1992/795.	The Social Security (Class 1 Contributions - Contracted- out Percentages) Order 1992.	The whole order.

## SCHEDULE 6

Sections 188, 189 and 190.

### TRANSITIONAL PROVISIONS AND SAVINGS

#### Commencement Information

**14** Sch. 6 in force at 7.2.1994 by S.I. 1994/86, art. 2

## PART I

### GENERAL PROVISIONS

- 1 In this Schedule “the repealed enactments” means the enactments repealed or revoked by this Act.
- 2 (1) The substitution of this Act for the repealed enactments does not affect the continuity of the law.
  - (2) Anything done or having effect as if done under or for the purposes of a provision of the repealed enactments has effect, if it could have been done under or for the purposes of the corresponding provision of this Act, as if done under or for the purposes of that corresponding provision.
  - (3) Any reference, whether express or implied, in this Act or any other enactment, instrument or document to a provision of this Act shall, so far as the context permits, be construed as including, in relation to the times, circumstances and purposes in relation to which the corresponding provision of the repealed enactments has effect, a reference to that corresponding provision.
  - (4) Any reference, whether express or implied, in any enactment, instrument or document to a provision of the repealed enactments shall be construed, so far as is required for continuing its effect, as including a reference to the corresponding provision of this Act.
- 3 Where—
  - (a) this Act repeals an enactment relating to the coming into force of another provision, including—
    - (i) an enactment deeming a provision always to have had effect, or to have had effect from a date earlier than that which would otherwise

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- apply, or enabling regulations or an order made under a provision to be framed so as to have such an effect, and
- (ii) an enactment conferring power by regulations to provide or make savings in preparation for or in connection with the coming into force of a provision, and
- (b) the effect of that provision is reproduced in this Act, the repeal does not affect the operation of that enactment, in so far as it is not specifically reproduced in this Act but remains capable of having effect, in relation to the corresponding provision of this Act.
- 4 (1) The repeal or revocation by this Act of an enactment previously repealed or revoked subject to savings does not affect the continued operation of those savings.
- (2) The repeal or revocation by this Act of a saving to which a previous repeal or revocation of an enactment is subject does not affect the operation of the saving in so far as it is not specifically reproduced in this Act but remains capable of having effect.
- 5 The repeal or revocation by this Act of an enactment which has effect as respects any provision of the repealed enactments (being a provision which is not reproduced in this Act but continues in effect by virtue of this Schedule or the <sup>M3</sup> Interpretation Act 1978) does not affect its operation as respects that provision.

#### Marginal Citations

M3 1978 c. 30.

- 6 Any document made, served or issued after this Act comes into force which contains a reference to any of the repealed enactments shall be construed, except so far as a contrary intention appears, as referring or, as the context may require, including a reference to the corresponding provision of this Act.

## PART II

### SPECIFIC PROVISIONS

#### *Contracting-out requirements for schemes providing guaranteed minimum pensions*

- 7 An occupational pension scheme which—
- (a) at any time before the coming into operation of the first regulations made under—
- (i) paragraph (a) of subsection (2) of section 32 of the <sup>M4</sup> Social Security Pensions Act 1975 (which made corresponding provision to that made by section 9(2)(a) of this Act), or
- (ii) subsection (8) of section 35 of the Social Security Pensions Act 1975 (which made corresponding provision to that made by section 16(4) of this Act),
- did not satisfy that paragraph or, as the case may be, that subsection; but
- (b) would have satisfied it if those regulations had then been in operation, shall, for the purpose of determining whether the scheme satisfied that paragraph or, as the case may be, that subsection, be treated as if those regulations had been in operation at that time.

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**Marginal Citations**

**M4** 1975 c. 60.

- 8 Any document the contents of which are in terms corresponding to those of section 35(7) of the Social Security Pensions Act 1975, as that subsection stood immediately before the passing of the <sup>M5</sup>Social Security Act 1985 (which corresponded to subsection (2) of section 16 of this Act, but with the substitution for the words from “is terminated before” onwards of the words “is terminated before he attains the scheme’s normal pension age shall be determined for the purposes of section 14(2) without reference to any order that comes into force under section 21 of the Social Security Pensions Act 1975 after the relevant year in which his service ends”) shall be construed as if its contents were and always had been in terms corresponding to those of section 16(2) of this Act.

**Marginal Citations**

**M5** 1985 c. 53.

- 9 The requirement of the Social Security Pensions Act 1975 that for an occupational pension scheme to be contracted-out in relation to an earner’s employment it must provide requisite benefits shall, except so far as it relates to guaranteed minimum pensions, be treated for the purposes of section 37 of that Act as if it had never existed.
- 10 (1) Where in the tax year 1989-90 the trustees or managers of an occupational pension scheme made an increase in the rate of pensions currently payable to the members of the scheme who had attained pensionable age or to the widows or widowers of members, they may deduct the amount of the increase from any increase which, but for this sub-paragraph, they would be required to make under section 109 in the tax year 1990-91.
- (2) Subsections (1) and (4) of section 110 shall apply to sub-paragraph (1) as they apply to subsections (2) and (3) of that section.

*Overriding effect of certain requirements for existing contracted-out and appropriate schemes*

<sup>F54</sup>11 .....

**Textual Amendments**

**F54** Sch. 6 para. 11 repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 86, Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

- 12 If immediately before 13th July 1990—
- (a) there was in force in relation to an occupational pension scheme a contracting-out certificate which stated that the scheme was contracted-out by virtue of section 32(2A) of the <sup>M6</sup>Social Security Pensions Act 1975, or
  - (b) there was in force in relation to a personal pension scheme an appropriate scheme certificate,



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then, to the extent that the rules of the scheme are inconsistent with any provision of this Act derived from provision made by paragraph 19(1) or (2) or 20(1) to (3) of Schedule 6 to the <sup>M7</sup>Social Security Act 1989 (by virtue of which—

- (i) section 27(3) applies to all protected rights and not only such rights as are mentioned in section 10(2) or (3);
  - (ii) section 28 includes subsection (1) and, in subsection (3), the words “Subject to subsections (5) and (7)”, the words from “except” to “subsection (4)” and the word “shall”; and
  - (iii) section 29 includes subsection (2))
- they shall be overridden by that provision.

**Marginal Citations**

- M6** 1975 c. 60.
- M7** 1989 c. 24.

*Transactions discharging trustees*

- 13 Without prejudice to section 16 of the <sup>M8</sup>Interpretation Act 1978—
- (a) as respects a transaction which took place before 1st January 1986, sections 19(1) and 81 have effect with the omission of paragraph (c), and
  - (b) as respects a transaction which took place before 1st November 1986, section 19 has effect with the substitution for the references to guaranteed minimum pensions of references to requisite benefits.

**Marginal Citations**

- M8** 1978 c. 30.

*Contributions equivalent premiums: earnings before 1987-88*

- 14 (1) Where an earner’s earnings paid in any period before the tax year 1987-88—
- (a) exceeded the lower earnings limit; but
  - (b) were not such that primary Class 1 contributions within Bracket 3 fell to be paid in respect of them,
- it shall be assumed for the purposes of sections 58(4) and 61(2) that his earnings paid in that period were such that, taking the rate specified in Bracket 3 as the appropriate rate, the same amount of primary Class 1 contributions fell to be paid in respect of them as in fact fell to be paid in respect of them; and in this paragraph “Bracket 3” has the meaning given in section 9(3) of the <sup>M9</sup>Social Security Contributions and Benefits Act 1992.
- (2) Section 63(3) applies for the purposes of sub-paragraph (1), in so far as it applies as respects section 58(4), as if the reference in paragraph (b) of section 63(3) to earnings included a reference to earnings relevant for any purpose of that sub-paragraph.
  - (3) Where the [<sup>F55</sup>Inland Revenue have] acted in pursuance of section 63(3) as applied by sub-paragraph (2) and [<sup>F56</sup>they subsequently ascertain] the amount of those earnings—

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- (a) if it appears to [<sup>F57</sup>them] that the amount of the contributions equivalent premium would have been less if [<sup>F57</sup>they] had not made the calculation on the basis described in sub-paragraph (1), [<sup>F57</sup>they] shall refund the difference to the prescribed person, and
- (b) if it appears to the [<sup>F58</sup>Inland Revenue] that that premium would have been greater if [<sup>F58</sup>they] had not done so, the prescribed person shall pay the difference to [<sup>F58</sup>them].

#### Textual Amendments

- F55** Words in Sch. 6 para. 14(3) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\)](#), [Sch. 1 para. 63\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F56** Words in Sch. 6 para. 14(3) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\)](#), [Sch. 1 para. 63\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F57** Words in Sch. 6 para. 14(3)(a) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\)](#), [Sch. 1 para. 63\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F58** Words in Sch. 6 para. 14(3)(b) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\)](#), [Sch. 1 para. 63\(d\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

#### Marginal Citations

- M9** 1992 c. 4.

#### Preservation

- 15 Without prejudice to paragraph 3, in any case where—
- (a) the pensionable service of a member of a scheme terminated during the period beginning with 6th April 1988 and ending with 27th February 1991, otherwise than on the termination of his service in relevant employment, and
  - (b) during that period no payments in discharge of his rights under the scheme were made in consequence of that termination,
- paragraph 6(1) of Schedule 16 to the <sup>M10</sup>Social Security Act 1973 (which corresponded to section 71(1) of this Act) shall be taken at all times on and after 6th April 1988 to have had effect in relation to the member and his rights under the scheme with the amendment made by paragraph 5(1) of Schedule 4 to the <sup>M11</sup>Social Security Act 1990 (which substituted the words “pensionable service” for the words “service in relevant employment”).

#### Marginal Citations

- M10** 1973 c. 38.  
**M11** 1990 c. 27.

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### *Anti-franking*

- 16 (1) If before 21st July 1989 an earner ceased to be in contracted-out employment by reference to an occupational pension scheme other than a money purchase contracted-out scheme, Chapter III of Part IV shall apply in relation to him with the modifications set out in sub-paragraphs (2) and (3).
- (2) In section 87—
- (a) in subsection (3) for the words “at any time” there shall be substituted the words “on the relevant date and at any time thereafter”;
- (b) after that subsection there shall be inserted—
- “(3A) In subsection (3) “relevant date”—
- (a) in the application of that subsection to a case where a scheme provides for any part of the pension in excess of the earner’s guaranteed minimum to commence from a date not more than 3 months after that on which he attains pensionable age or to be postponed for any period for which he continues in employment (whether or not employment to which the scheme relates) after attaining that age, is to be construed in relation to the part of the pension as to which such provision is made as a reference to the date on which by virtue of it that part of the pension begins to be paid; and
- (b) in any other case means the commencement of payment date.”;
- (c) in subsection (4) of that section paragraph (d) shall be omitted.
- (3) Section 90 shall be omitted.

### *Modifications in consequence of enactment of Part I of the Social Security Act 1986*

- 17 (1) Regulations may provide that any provision of this Act to which section 154 applies shall have effect subject to such modifications (other than those which may be made by virtue of that section) as the Secretary of State may consider necessary or expedient in consequence of Part I of the <sup>M12</sup>Social Security Act 1986 or any provision of this Act deriving from that Part.
- (2) Regulations may provide that any provision contained in an Act to which this sub-paragraph applies shall have effect subject to such modifications as the Secretary of State may consider necessary or expedient in consequence of the provisions mentioned in sub-paragraph (1) or in consequence of any corresponding enactment extending to Northern Ireland.
- (3) The Acts to which sub-paragraph (2) applies are—
- (a) the <sup>M13</sup>Fire Services Act 1947;
- (b) the <sup>M14</sup>Sheriffs’ Pensions (Scotland) Act 1961;
- (c) the <sup>M15</sup>Superannuation Act 1972;
- (d) the <sup>M16</sup>Parliamentary and other Pensions Act 1972;
- (e) the <sup>M17</sup>Water Act 1973;
- (f) the <sup>M18</sup>Police Pensions Act 1976;
- (g) the <sup>M19</sup>Parliamentary Pensions Act 1978;
- (h) the <sup>M20</sup>Judicial Pensions Act 1981;

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- (i) any Act which relates to the employment of persons by a harbour authority (within the meaning of section 57(1) of the <sup>M21</sup>Harbours Act 1964);
- (j) the <sup>M22</sup>Judicial Pensions and Retirement Act 1993.

**Marginal Citations**

**M12** 1986 c. 50.  
**M13** 1947 c. 41.  
**M14** 1961 c. 42.  
**M15** 1972 c. 11.  
**M16** 1972 c. 48.  
**M17** 1973 c. 37.  
**M18** 1976 c. 35.  
**M19** 1978 c. 56.  
**M20** 1981 c. 20.  
**M21** 1964 c. 40.  
**M22** 1993 c. 8.

*Savings for statutory instruments*

- 18 The repeal by this Act of section 26 of the <sup>M23</sup>Social Security Act 1985 (disapplication of requirement that regulations be referred to the Board in the case of certain regulations made shortly after the commencement of that Act) shall not affect the validity of any regulations to which that section applied.

**Marginal Citations**

**M23** 1985 c. 53.

- 19 The repeal of subsection (2) of section 17A of the Social Security Act 1986 shall not affect the validity of any Order containing such provision as there mentioned (provision for the Secretary of State to make payments in relation to the provisions contained in Part I of that Act for any period beginning on or after 6th April 1987).

*Provisions contained in this Act by virtue of statutory instruments*

- 20 Without prejudice to any express provision in this Act, where this Act repeals any provision contained in any enactment by virtue of any order or regulations (including a provision which has not come into force at the time of the repeal) and the provision is reproduced in this Act, the Secretary of State shall have the like power to make orders or regulations repealing or amending the provision of this Act which reproduces the effect of the repealed provision as he had in relation to that provision.

*Saving for application of general provisions relating to social security*

- 21 The repeals made by this Act do not affect the operation of section 66(2) of the <sup>M24</sup>Social Security Pensions Act 1975 (or of any other provision in that Act or any other enactment as it applies by virtue of that section), so far as it is not given effect to in this Act but remains capable of having effect (and paragraph 10 of Schedule 3

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to the <sup>M25</sup>Social Security (Consequential Provisions) Act 1992 shall continue to have effect accordingly).

**Marginal Citations**

**M24** 1975 c. 60.

**M25** 1992 c. 6.

*Saving for section 7 of the Social Security Act 1986*

22 The repeal by this Act of section 7 of the <sup>M26</sup>Social Security Act 1986 (schemes becoming contracted-out between 1986 and 1993) or of any reference to that section in another of the repealed enactments does not affect—

- (a) the operation of that section so far as it is not reproduced in this Act but remains capable of having effect; or
- (b) the operation of that enactment so far as the reference is not reproduced in the corresponding provision of this Act and that enactment remains capable of having effect in relation to that section.

**Marginal Citations**

**M26** 1986 c. 50.

PROSPECTIVE

SCHEDULE 7

Section 190.

RE-ENACTMENT OR AMENDMENT OF CERTAIN PROVISIONS NOT IN FORCE

*The Equal Pay Act 1970 (c. 41)*

<sup>F59</sup><sub>1</sub>

**Textual Amendments**

**F59** Sch. 7 para. 1 repealed (1.1.1996) by [Pensions Act 1995 \(c. 26\)](#), s. 180(1), [Sch. 3 para. 47](#), [Sch. 7 Pt. I](#); [S.I. 1995/3104](#), art. 2(3)

*The Social Security Act 1989 (c.24)*

2 In Schedule 5 to the Social Security Act 1989—

- (a) in paragraph 2(8) for the words “section 84(1) of the 1986 Act” there shall be substituted the words “ section 181(1) of the Pension Schemes Act 1993 ”;
- (b) in paragraph 7(d) for the words “the meaning given by section 51(3)(b) of the 1973 Act” there shall be substituted the words “ the same meaning

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- as “public service pension scheme” in section 1 of the Pension Schemes Act 1993 ”;
- (c) in paragraph 8 for the words “section 15(1) of the 1986 Act” there shall be substituted the words “ section 160(1) of the Pension Schemes Act 1993 ”.

*This Act*

F603

#### Textual Amendments

- F60** Sch. 7 para. 3 repealed (1.1.1996) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 3 para. 47, **Sch. 7 Pt. I**; S.I. 1995/3104, art. 2(3)

## SCHEDULE 8

Section 190.

### CONSEQUENTIAL AMENDMENTS

#### Extent Information

- E2** Sch. 8: amending provisions are co-extensive with the enactments they affect, see s. 192(1)

#### Commencement Information

- I5** Sch. 9 in force at 7.2.1994 by S.I. 1994/86, **art. 2**

#### *The Parliamentary Commissioner Act 1967 (c. 13)*

- 1 In paragraph 10 of Schedule 1 to the Parliamentary Commissioner Act 1967, in the definition of “judicial pension scheme”, for the words “section 66(1) of the Social Security Pensions Act 1975” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”.

#### *The Administration of Justice Act 1970 (c. 31)*

- 2 In paragraph 3 of Schedule 4 to the Administration of Justice Act 1970 for the words “Social Security Pensions Act 1975” there shall be substituted the words “ Pension Schemes Act 1993 ”.

#### *The Equal Pay Act 1970 (c. 41)*

F613

#### Textual Amendments

- F61** Sch. 8 para. 3 repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 7 Pt. I**; S.I. 1997/664, art. 2(3), Sch. Pt. 2

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*The Attachment of Earnings Act 1971 (c. 32)*

- 4 In section 24(2) of and paragraph 3 of Schedule 2 to the Attachment of Earnings Act 1971 for the words “Social Security Pensions Act 1975” there shall be substituted the words “ Pension Schemes Act 1993 ”.

*The Pensions (Increase) Act 1971 (c. 56)*

- 5 In section 17(1) of the Pensions (Increase) Act 1971, in the definition of “money purchase benefits”, for the words “section 84(1) of the Social Security Act 1986” there shall be substituted the words “ section 181(1) of the Pension Schemes Act 1993 ”.

*The Superannuation Act 1972 (c. 11)*

- 6 In section 1(9) of the Superannuation Act 1972, in the definition of “money purchase scheme”, for the words from “means” onwards there shall be substituted the words “ has the meaning given by section 181(1) of the Pension Schemes Act 1993 ”.
- 7 In sections 9(6) and 10(6) of that Act, in the definition of “money purchase benefits”, for the words “section 84(1) of the Social Security Act 1986” there shall be substituted the words “ section 181(1) of the Pension Schemes Act 1993 ”.
- 8 In section 13(15), in the definition of “judicial pension scheme”, for the words “section 66(1) of the Social Security Pensions Act 1975” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”;

*The Social Security Pensions Act 1975 (c. 60)*

- 9 (1) In section 59 of the Social Security Pensions Act 1975—
- (a) in subsection (5A), for the words “section 37A(13), (14) or (15) above” there shall be substituted the words “ section 110(2) or (3) of, or paragraph 10 of Schedule 6 to, the Pension Schemes Act 1993 ”; and
  - (b) in subsection (7), after the definition of “beginning date” there shall be inserted—

““employment”, “guaranteed minimum pension” and “transfer credit” have the same meaning as in section 181(1) of the Pension Schemes Act 1993”.
- (2) In section 59A(2A) of that Act—
- (a) after the words “tax year” there shall be inserted the words “ as defined in section 181(1) of the Pension Schemes Act 1993 ”;
  - (b) for the words “section 37A above” in the first place where they occur there shall be substituted the words “ section 109 of the Pension Schemes Act 1993 ”; and
  - (c) for those words in the second place where they occur there shall be substituted the words “ that section ”.

*The Rent Act 1977 (c. 42)*

- 10 In section 653(3) of the Rent Act 1977 for the words “Social Security Pensions Act 1975” there shall be substituted the words “ Pension Schemes Act 1993 ”.

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*The Employment Protection (Consolidation) Act 1978 (c. 44)*

F62<sup>11</sup> .....

**Textual Amendments**

**F62** Sch. 8 para. 11(1) repealed (22.8.1996) by [Employment Rights Act 1996 \(c. 18\)](#), s. 243, [Sch. 3 Pt. I](#) (with ss. 191-201)

*The Justices of the Peace Act 1979 (c. 55)*

- 12 In sections 55(2)(b)(ii) and 58(2)(ii) of the Justices of the Peace Act 1979 for the words “Part III of the Social Security Pensions Act 1975” there shall be substituted the words “ Chapter III of Part III of the Pension Schemes Act 1993 ”.

*The Judicial Pensions Act 1981 (c. 20)*

- 13 In section 33A(9) of the Judicial Pensions Act 1981—
- (a) in the definition of “employment” for the words “Social Security Pensions Act 1975” and “that Act” there shall be substituted respectively the words “ Pension Schemes Act 1993 ” and “section 2 of the Social Security Contributions and Benefits Act 1992”; and
  - (b) in the definition of “occupational pension scheme” for the words “section 66(1) of the Social Security Pensions Act 1975” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”;
  - (c) in the definition of “personal pension scheme” for the words “section 84(1) of the Social Security Act 1986” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”;
  - (d) in the definitions of “tax exemption” and “tax approval” for the words “section 84(1) of the Social Security Act 1986” there shall be substituted the words “ section 181(1) of the Pension Schemes Act 1993 ”.

- 14 In Schedule 1A to that Act—
- (a) in paragraph 1 in the definition of “protected rights” for the words “the Social Security Pensions Act 1975” there shall be substituted the words “ the Pension Schemes Act 1993 ”;
  - (b) in paragraph 3 for the words “Part II of Schedule 1A to the Social Security Pensions Act 1975” there shall be substituted the words “ Chapter IV of Part IV of the Pension Schemes Act 1993 ”;
  - (c) in paragraph 6(6)(a)(ii) for the words “section 2 of the Social Security Act 1986” there shall be substituted the words “ section 7 of the Pension Schemes Act 1993 ”.

*The Forfeiture Act 1982 (c. 34)*

- 15 In the definition of “relevant enactment” in section 4(5) of the Forfeiture Act 1982 there shall be inserted at the appropriate place the words— “ the Pension Schemes Act 1993 ”.

*The Companies Act 1985 (c. 6)*

F63<sup>16</sup> .....



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**Changes to legislation:** *Pension Schemes Act 1993 is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

**Textual Amendments**

- F63** Sch. 8 para. 16 repealed (1.10.2009) by Companies Act 2006 (c. 46), s. 1300(2), **Sch. 16**; S.I. 2008/2860, art. 4, Sch. 1 Pt. 1 (with arts. 7, 8, Sch. 2) (which transitional provisions in Sch. 2 are amended (1.10.2009) by S.I. 2009/2476, arts. 1(3), 2(3)(4) and by S.I. 2009/1802, arts. 1, 18, Sch.)

*The Bankruptcy (Scotland) Act 1985 (c. 66)*

**F64**<sup>17</sup> .....

**Textual Amendments**

- F64** Sch. 8 para. 17 repealed (30.11.2016) by The Bankruptcy (Scotland) Act 2016 (Consequential Provisions and Modifications) Order 2016 (S.I. 2016/1034), art. 1, **Sch. 2 Pt. 1**

*The Insolvency Act 1986 (c. 45)*

- 18 In section 386(3) of and paragraph 8 of Schedule 6 to the Insolvency Act 1986 for the words “Schedule 3 to the Social Security Pensions Act 1975” there shall be substituted the words “ Schedule 4 to the Pension Schemes Act 1993 ”.

*The Coal Industry Act 1987 (c. 3)*

**F65**<sup>19</sup> .....

**Textual Amendments**

- F65** Sch. 8 para. 19 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 5** Group 12

*The Income and Corporation Taxes Act 1988 (c. 1)*

**F66**<sup>20</sup> .....

**Textual Amendments**

- F66** Sch. 8 para. 20 repealed (6.4.2006) by Finance Act 2004 (c. 12), **Sch. 42 Pt. 3** (with Sch. 36)

*The Official Secrets Act 1989 (c. 6)*

- 21 In paragraph 4 of Schedule 1 to the Official Secrets Act 1989 for the words “Social Security Act 1973” there shall be substituted the words “ Pension Schemes Act 1993 ”.

*The Finance Act 1989 (c. 26)*

- 22 In paragraph 11(2)(b) of Schedule 7 to the Finance Act 1989 for the words “Social Security Act 1986” there shall be substituted the words “ Pension Schemes Act 1993 ”.

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*The Electricity Act 1989 (c. 29)*

- 23 In paragraph 5(1) of Schedule 14 and in paragraph 5(1) of Schedule 15 to the Electricity Act 1989 for the words “Social Security Pensions Act 1975 (contracted-out pension schemes)” there shall be substituted the words “ Pension Schemes Act 1993 (so far as relating to occupational pension schemes within the meaning of that Act) ”.

*The Social Security Administration Act 1992 (c. 5)*

<sup>F67</sup>24 .....

**Textual Amendments**

**F67** Sch. 8 para. 24 repealed (6.4.2002) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), Sch. 13 Pt. V; S.I. 2001/4049, art. 2(3)(d)(i)

- 25 [<sup>F68</sup>At the end of section 70(3) of that Act there shall be inserted the words  
(k) the Pensions Act”.]

**Textual Amendments**

**F68** Sch. 8 para. 25 repealed (29.11.1999 for specified purposes) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 8; S.I. 1999/3178, art. 2(1)(a), Sch. 1 (with art. 4, Schs. 21-23)

<sup>F69</sup>26 .....

**Textual Amendments**

**F69** Sch. 8 para. 26 repealed (2.4.2001) by Child Support, Pensions and Social Security Act 2000 (c. 19), s. 86(1)(e)(2), Sch. 9 Pt. VI (with s. 83(6)); S.I. 2001/1252, art. 2(1)(e)

- 27 In section 148(7) of that Act for the words “section 21 of the Pensions Act” there shall be substituted the words “ section 21 of the Social Security Pensions Act 1975 ”.

- 28 In section 150 of that Act—
- (a) in subsection (1)(e), for the words “section 35(6)” and “section 36(3)” there shall be substituted respectively the words “ section 15(1) ” and “ section 17(2) ”;
  - (b) after subsection (10) there shall be inserted—
 

“(10A) Where a member of an appropriate personal pension scheme or a money purchase contracted-out scheme continues in employment after attaining pensionable age and the commencement of his pension under the scheme is postponed, the preceding provisions of this section shall have effect as if—

    - (a) the guaranteed minimum pension to which he is treated as entitled by virtue of section 48(2)(a) of the Pensions Act were subject to increases in accordance with the provisions of section 15(1) of that Act; and

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- (b) the amounts of any notional increases referred to in paragraph (a) above were subject to annual up-rating in the same way as if they were sums to which subsection (1)(e)(i) above applied.”; and
- (c) in subsection (11), for the words “the Pensions Act” there shall be substituted the words “ the Social Security Pensions Act 1975 ”.
- 29 In section 151 of that Act—
- (a) in subsection (4), for the words “section 35(6)” and the words “section 37A” in both places where they occur there shall be substituted respectively the words “ section 15(1) ” and “ section 109 ”; and
- (b) in subsection (5), for the words “section 35(6)” and “section 36(3)” there shall be substituted respectively the words “ section 15(1) ” and “ section 17(2) ”.
- 30 In section 155(7) of that Act, for the words “the Pensions Act” there shall be substituted the words “ the Social Security Pensions Act 1975 ”.
- 31 In section 191 of that Act—
- (a) the following definitions shall be inserted at the appropriate places—
- ““money purchase contracted-out scheme” has the same meaning as in section 8(1)(a)(ii) of the Pensions Act;” and
- ““pensionable age” has the same meaning as in section 122 of the Contributions and Benefits Act”;
- (b) in the definition of “occupational pension scheme”, for the words “section 66(1)” there shall be substituted the words “ section 1 ”;
- (c) in the definition of “the Pensions Act”, for the words “Social Security Pensions Act 1975” there shall be substituted the words “ Pension Schemes Act 1993 ”;
- (d) in the definition of “personal pension scheme”, for the words “section 84(1) of the 1986 Act” there shall be substituted the words “ section 1 of the Pensions Act ” and at the end of that definition there shall be added the words “ and “appropriate”, in relation to such a scheme, shall be construed in accordance with section 7(4) of that Act. ”.
- The Social Security Contributions and Benefits Act 1992 (c. 4)*
- 32 In section 1(3) of the Social Security Contributions and Benefits Act 1992 for the words from “Part III” to “contributions)” there shall be substituted the words “ Chapter II of Part III of the Pensions Act (reduction in state scheme contributions and benefits for members of certified schemes) ”.
- 33 [F70]In section 8(1) of that Act for the words “section 27 of the Pensions Act (contracted-out rates)” there shall be substituted the words “ section 41 of the Pensions Act (reduced rates of Class 1 contributions for earners in contracted-out employment) ”.]

#### Textual Amendments

**F70** Sch. 8 para. 33 repealed (29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\)](#), [Sch. 8](#); S.I. 1999/3178, art. 2(1)(a)(2), [Sch. 1](#) (with [art. 4](#), [Schs. 21-23](#))

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- 34 [F71] In section 9(4) of that Act for the words “section 27” there shall be substituted the words “ section 41 ”.]

#### Textual Amendments

**F71** Sch. 8 para. 34 repealed (29.11.1999 for specified purposes) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 8; S.I. 1999/3178, art. 2(1)(a), Sch. 1 (with art. 4, Schs. 21-23)

- 35 In section 20(3) of that Act for the words from “Part III” to “benefit)” there shall be substituted the words “ Chapter II of Part III of the Pensions Act (reduction in state scheme contributions and benefits for members of certified schemes) ”.
- 36 In section 23(2) of that Act after the words “the Pensions Act” there shall be inserted the words “ or the Social Security Pensions Act 1975 ”.
- 37 In section 34(5) of that Act for the words “section 29” there shall be substituted the words “ section 46 ”.
- 38 In section 44(8) of that Act for the words “section 21 of the Pensions Act” there shall be substituted the words “ section 21 of the Social Security Pensions Act 1975 ”.
- 39 In section 47(3) of that Act for the words “section 29” there shall be substituted the words “ section 46 ”.
- 40 In section 50(2) of that Act for the words “section 29B(2)” there shall be substituted the words “ section 46(5) ”.
- 41 In section 174 of that Act, in the definition of “the Pensions Act” for the words “Social Security Pensions Act 1975” there shall be substituted the words “ Pension Schemes Act 1993 ”.
- 42 In Schedule 5 to that Act—
- (a) in paragraph 2(6) for the words “section 29B(2)” there shall be substituted the words “ section 46(5) ”; and
  - (b) in paragraphs 5(1) and 6(1)(c)(i) for the words “section 35(6)” there shall be substituted the words “ section 15(1) ”; and
  - (c) in paragraphs 5(3) and 6(3)(c) and (4)(b) for the words “section 37A” there shall be substituted the words “ section 109 ”.
- 43 In paragraph 3 of Schedule 7 to that Act—
- (a) in sub-paragraph (3) for the words “section 29” there shall be substituted the words “ section 46 ”; and
  - (b) in sub-paragraph (11) for the words from “section 29C” to “supplement)” there shall be substituted the words “ section 46(6) and (7) (entitlement to guaranteed minimum pensions and increases of unemployability supplement) ”.

#### *The Tribunals and Inquiries Act 1992 (c. 53)*

- 44 In the Tribunals and Inquiries Act 1992—
- <sup>F72</sup>(a) .....
  - (b) in paragraph 35 of Schedule 1—
    - <sup>F72</sup>(i) .....
    - (ii) in paragraph (e) for the words “Part IVA of the Social Security Pensions Act 1975 (c. 60)” and “section 59C(2)” there shall be

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substituted respectively the words “ Part X of the Pension Schemes Act 1993 ” and “ section 146(2) ” .

#### Textual Amendments

**F72** Sch. 8 para. 44(a)(b)(i) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

#### *The Social Security Act 1993 (c.3)*

45 In section 2(4)(b) of the Social Security Act 1993—

<sup>F73</sup>(a) . . . . .

(b) at the end there shall be inserted the words—

“and

(c) under section 124(1) of the Pension Schemes Act 1993”.

#### Textual Amendments

**F73** Sch. 8 para. 45(a) repealed (22.8.1996) by Employment Rights Act 1996 (c. 18), s. 243, Sch. 3 Pt. I (with ss. 191-201)

#### *The Judicial Pensions and Retirement Act 1993 (c.8)*

46 (1) In section 10(8) of the Judicial Pensions and Retirement Act 1993—

(a) in the definition of “employment” for the words “Social Security Pensions Act 1975” and “that Act” there shall be substituted respectively the words “ Pension Schemes Act 1993 ” and “ section 2 of the Social Security Contributions and Benefits Act 1992 ”; and

(b) in the definition of “occupational pension scheme” for the words “section 66(1) of the Social Security Pensions Act 1975” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”;

(c) in the definition of “personal pension scheme” for the words “section 84(1) of the Social Security Act 1986” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”;

(d) in the definitions of “tax exemption” and “tax approval” for the words “section 84(1) of the Social Security Act 1986” there shall be substituted the words “ section 181(1) of the Pension Schemes Act 1993 ”.

(2) In section 13(9) of that Act, in the definition of “personal pension scheme”, for the words “section 2 of the Social Security Act 1986” there shall be substituted the words “ section 7 of the Pension Schemes Act 1993 ”.

(3) In section 16 of that Act, for paragraph (a) there shall be substituted—

“(a) section 141 of the Pension Schemes Act 1993 (modification of public service schemes) or section 143 of that Act (winding up of public service schemes);”.

(4) In section 30(1) of that Act, in the definition of “judicial pension scheme” for the words “section 66(1) of the Social Security Pensions Act 1975” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”.

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- (5) In Schedule 2 to that Act—
- (a) in paragraph 1—
- (i) for the words “the Social Security Pensions Act 1975”, in each place where they occur, there shall be substituted the words “ the Pension Schemes Act 1993 ”;
- (ii) in the definition of “occupational pension scheme” for the words “section 66(1)” there shall be substituted the words “ section 1 ”;
- (iii) in the definition of “personal pension scheme” for the words “section 84(1) of the Social Security Act 1986” there shall be substituted the words “ section 1 of the Pension Schemes Act 1993 ”;
- (b) in paragraph 3 for the words “Part II of Schedule 1A to the Social Security Pensions Act 1975” there shall be substituted the words “ Chapter IV of Part IV of the Pension Schemes Act 1993 ”;
- (c) in paragraph 6(6)(a)(ii) for the words “section 2 of the Social Security Act 1986” there shall be substituted the words “ section 7 of the Pension Schemes Act 1993 ”.

## SCHEDULE 9

Sections 191 and 193(2).

### TRANSITORY MODIFICATIONS

- 1 (1) If—
- (a) no date has been appointed as the date on which a provision mentioned in column 1 of the following Table is to come into force before the commencement date, or
- (b) a date has been appointed which is later than the commencement date,
- then the paragraph of this Schedule mentioned in column 2 of the Table opposite that provision shall have effect until the appointed day.

### TABLE

Provision	Paragraph of this Schedule
(i) Section 69(7) of the M27 Social Security Act 1973.	Paragraph 2.
(ii) F74 ...	F74 ...
(iii) F74 ...	F74 ...
(iv) F74 ...	F74 ...
(v) F74	F74 ...

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...

(vi) Section 82(2) of the Paragraph 5.  
M28

Courts and Legal Services Act 1990.

(vii) Paragraph 23 of Schedule 16 to the Paragraph 6.  
M29

Friendly Societies Act 1992.

(viii) Paragraph 12 of Schedule 8 to the Paragraph 7(1).  
M30

Judicial Pensions and Retirement Act  
1993.

(ix) Paragraph 18(1) of Schedule 8 to the Paragraph 7(2).  
the Judicial Pensions and Retirement  
Act 1993.

(x) Paragraph 18(2) of Schedule 8 to the Paragraph 7(3).  
Judicial Pensions and Retirement Act  
1993.

(2) If—

- (a) a date has been appointed as the date on which a provision mentioned in column 1 of the Table in sub-paragraph (1) is to come into force for some purposes of that provision but not for others, and
- (b) that date is on or before the commencement date,

then the paragraph mentioned in column 2 of the Table opposite that provision shall have effect for those other purposes of that provision (in so far as it is capable of doing so) until the relevant appointed day.

(3) In this paragraph—

“the commencement date”, means the date on which the provisions of this Act other than those mentioned in subsection (3) of section 193 come into force by virtue of an order under subsection (2) of that section;

“the appointed day”, in relation to a provision mentioned in column 1 of the Table in sub-paragraph (1), means—

- (a) in the case mentioned in paragraph (a) of sub-paragraph (1), such day as may be appointed by order for the purposes of that provision—
  - (i) in the case of the [F75]provision mentioned in paragraph (i)] of that Table, by the Secretary of State;
  - (ii) in the case of the provision mentioned in paragraph (vi) of that Table, by the Lord Chancellor or by the Secretary of State or by both acting jointly;
  - (iii) in the case of the provision mentioned in paragraph (vii) of that Table, by the Treasury; and
  - (iv) in the case of the provisions mentioned in paragraphs (viii) to (x) of that Table, by the appropriate Minister (within the meaning of section 30(1) of the M31Judicial Pensions and Retirement Act 1993); and
- (b) in the case mentioned in paragraph (b) of that sub-paragraph, the day appointed as the day on which that provision is to come into force.

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- (4) An order under sub-paragraph (3) may—
- (a) appoint different days for different provisions or for different purposes of the same provision;
  - (b) in the case of an order appointing a day until which paragraph 2 has effect, may make such transitional provision or savings as appear to the Secretary of State to be necessary or expedient in connection with section 163(9), and may make such adaptations of that section or of any provision of this Act deriving from the <sup>M32</sup>Social Security Act 1973 as appear to the Secretary of State to be necessary or expedient in consequence of the postponed (or partly postponed) operation of that section (whether before on or after the day appointed by the order);
  - (c) in the case of an order appointing a day until which paragraph 5 has effect, may contain such incidental, supplemental or transitional provisions or savings as the person making it considers expedient;
  - (d) in the case of an order appointing a day until which paragraph 6 has effect, may make such transitional provision or savings (whether or not involving the modification of any statutory provision) as appear to the Treasury necessary or expedient in connection with the bringing into force of the words which have effect by virtue of that order;
  - (e) in the case of an order appointing a day until which paragraph 7 has effect, may make such transitional, consequential, supplementary or incidental provision or savings (whether or not involving the modification of the operation of the <sup>M33</sup>Judicial Pensions and Retirement Act 1993 or any other enactment) as appear to the appropriate Minister (within the meaning of section 30(1) of that Act) to be necessary or expedient for the purposes of or in connection with the bringing into force of the provisions which have effect by virtue of that order;

and in sub-paragraph (2) “the relevant appointed day”, in relation to any purpose of a provision, means the day appointed as the day on which the provision is to come into force for that purpose.

<sup>F76</sup>(5) .....

- (6) The Treasury may by regulations make such transitional and consequential provisions and such savings as they consider necessary or expedient in preparation for or in connection with or in consequence of the coming into force of the words which come into force when paragraph 6 ceases to have effect and such regulations may make modifications of any enactment contained in the <sup>M34</sup>Friendly Societies Act 1992 or in any other Act.

#### Textual Amendments

- F74** Sch. 9 para. 1(1)(ii)-(v) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 16(2)(a), **Sch. 7 Pt. IV**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F75** Words in Sch. 9 para. 1(3)(a)(i) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 6 para. 16(2)(b)**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F76** Sch. 9 para. 1(5) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 16(2)(c), **Sch. 7 Pt. IV**; S.I. 1997/664, art. 2(3), Sch. Pt. 2

#### Marginal Citations

**M27** 1973 c. 38.



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- M28** 1990 c. 41.
- M29** 1992 c. 40.
- M30** 1993 c. 8.
- M31** 1993 c. 8.
- M32** 1973 c. 38.
- M33** 1993 c. 8.
- M34** 1992 c. 40.

*Rule against perpetuities*

2 In section 163, subsection (9) shall be omitted.

*Limited price indexation*

F77<sup>3</sup> .....

**Textual Amendments**

**F77** Sch. 9 para. 4 repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 16(3), **Sch. 7 Pt. IV**; S.I. 1997/664, art. 2(3), Sch. Pt. 2

*Guaranteed minimum for married women and widows paying reduced rate contributions*

F77<sup>4</sup> .....

**Textual Amendments**

**F77** Sch. 9 para. 4 repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 16(3), **Sch. 7 Pt. IV**; S.I. 1997/664, art. 2(3), Sch. Pt. 2

F78<sup>5</sup> .....

**Textual Amendments**

**F78** Sch. 9 para. 5 repealed (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 13**; S.I. 2006/560, art. 2(3), Sch. Pt. 3

*Friendly societies*

6 In section 162(4)(c)(i), for the words “section 65A” there shall be substituted the words “section 65(2)”.

*Judicial pensions*

7 (1) In section 146, subsection (3) shall be omitted.

F79(2) .....

(3) In Schedule 6, paragraph 17(3)(j) shall be omitted.

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### Textual Amendments

**F79** Sch. 9 para. 7(2) repealed (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 13; S.I. 2006/560, art. 2(3), Sch. Pt. 3

## TABLE OF DERIVATIONS

### Notes:

- 1 This Table shows the derivation of the provisions of the consolidation.
- 2 The following abbreviations are used in the Table:—

### *ACTS OF PARLIAMENT*

1973	= Social Security Act 1973 (c. 38)
1975	= Social Security Act 1975 (c. 14)
1975P	= Social Security Pensions Act 1975 (c. 60)
1977	= Social Security (Miscellaneous Provisions) Act 1977 (c. 5)
1978	= Employment Protection (Consolidation) Act 1978 (c. 44)
1980	= Social Security Act 1980 (c. 30)
1982	= Social Security and Housing Benefits Act 1982 (c. 24)
1984	= Health and Social Security Act 1984 (c. 48)
1985	= Social Security Act 1985 (c. 53)
1986	= Social Security Act 1986 (c. 50)
1989	= Social Security Act 1989 (c. 24)
1990	= Social Security Act 1990 (c. 27)
1992	= Social Security (Consequential Provisions) Act 1992 (c. 6)
1993	= Social Security Act 1993 (c. 3)

### *SUBORDINATE LEGISLATION*

S.I. 1987/1116	= Personal and Occupational Pension Schemes (Modification of Enactments) Regulations 1987
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- 3 The abbreviation “Law Com Rec No.” followed by a number refers to the recommendation set out in the paragraph of that number in the Appendix to the Report of the Law Commission and the Scottish Law Commission (Cm.2184).
- 4 The entry “drafting” indicates a provision of a mechanical or editorial nature only affecting the arrangement of the consolidation.
- 5 The Table does not show the effect of transfer of functions orders.
- 6 The Table does not show the effect of the saving by paragraph 10 of Schedule 3 to the Social Security (Consequential Provisions) Act 1992 (c.6), which preserves provisions of the Social Security Act 1975 (c.14) as that Act continues to operate for the purposes of the Social Security Pensions Act 1975 (c.60) by virtue of s.66(2) of the latter Act.

<b>Provision</b>	<b>Derivation</b>
1	1973 ss.51(3), 99(1); 1975P s.66(1); 1980 s.4(1); 1986 s.84, Sch.10 para.28.
2(1)	1973 s.66(1); drafting.
(2)	1973 s.66(1), (10)(a); 1985 Sch.5 para.1; 1986 Sch.10 para.4.
3(1), (2)	1973 s.66(2).
4(1), (2)	1973 s.66(6); Social Security Act 1981 (c.33) Sch.2 para.1.
(3)	1973 s.66(6A); Social Security Act 1981 (c.33) Sch.2 para.1.
5	Drafting.
6(1) to (5)	1975P s.59K(1) to (5); 1990 s.13(1).
(6) to (8)	1975P s.59K(7), (9); 1990 s.13(1).
7(1)	1975P ss.30(1)(pt.), 31(1)(pt.); 1986 ss.1(8), 2(1)(a).
(2)	1975P s.31(1)(pt.).
(3)	1975P s.32(1).
(4)	1986 s.1(8).
(5)	1986 s.2(6).
(6)	1986 s.2(1)(c).
(7)	1975P s.31(7)(pt.); 1986 s.2(5)(pt.).
8(1)	1975P s.30(1); 1986 Sch.2 para.4(a), Sch.10 para.15.
(2)	1975P ss.26(2), 30(1A),(1B); 1986 s.9(4), Sch.2 para.4(b), Sch.10 para.12(b).
(3)	1975P s.30(1C); 1986 Sch.2 para.4(b).
(4)	1975P s.30(3).

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(5)	1975P s.30(4).
9(1)	1975P s.32(2); 1986 Sch.2 para.5.
(2)	1975P s.32(2); 1986 s.9(4)(b), Sch.10 para.16(a).
(3)	1975P s.32(2A); 1986 Sch.1 para.6, Sch.2 para.5.
(4)	1975P s.32(5).
(5)	1986 s.2(2), Sch.1 para.6; S.I. 1987/1116 reg.3(1).
(6)	1975P s.32(2)(b), (2A)(c); S.I. 1987/1116 reg.3(1).
10(1)	1986 Sch.1 para.7(1).
(2)	1975P s.32(2B)(c); 1986 Sch.1 para.7(2).
(3)	1986 Sch.1 para.7(2).
11(1), (2)	1975P s.31(3).
(3),(4)	1975P s.31(4).
(5)	1975P s.31(5).
12(1), (2)	1975P s.32(2C); 1986 Sch.2 para.5(b).
(3)	1975P s.32(2D); 1986 Sch.2 para.5(b).
13(1)	1975P s.33(1); 1986 Sch.2 para.6(1)(a).
(2)	1975P s.33(1A); 1986 Sch.10 para.17; 1990 Sch.4 para.7(1); 1992 Sch.2 para.26.
(3)	1975P s.33(2).
(4), (5)	1975P s.33(3).
(6) to (8)	1975P s.33(5) to (7).
14(1)	1975P s.35(1).
(2)	1975P s.35(2); 1986 Sch.8 para.8.
(3)	1975P s.35(2ZA); 1990 Sch.4 para.7(2); 1992 Sch.2 para.27(1).
(4)	1975P s.35(2A); 1989 Sch.6 para.5.
(5),(6)	1975P s.35(3); 1986 s.9(1).
(7)	1975P s.35(4).
(8)	1975P s.35(9).
15(1), (2)	1975P s.35(6); 1977 s.3(2).
(3), (4)	1975P s.35(6A), (6B); 1986 s.9(2).

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16(1)	1975P s.35(5); Social Security Act 1979 (c.18) Sch.3 para.18(a); Social Security Act 1988 (c. 7) Sch.2 para.1(2), (3); 1992 Sch.2 para.27(2).
(2)	1975P s.35(7)(pt.); 1985 Sch.3 paras.2, 7.
(3)	1975P ss.35(7)(pt.), 45(1)(b); Social Security Act 1979 (c.18) Sch.3 para.18; 1992 Sch.2 para.27(2).
(4)	1975P s.35(8); 1985 Sch.3 para.8.
(5)	1975P s.35(9).
17(1)	1975P s.36(1); 1986 s.9(3)(a), Sch.2 para.6(1)(b).
(2), (3), (4)	1975P s.36(3); 1986 s.9(3)(b).
(5)	1975P s.36(6), (8); 1992 Sch.2 para.28.
(6)	1975P s.36(7A), (8); 1986 s.9(3)(c), (4).
(7)	1975P s.36(7B); 1986 s.9(3)(c).
18(1)	1975P s.60A; Social Security Act 1979 (c.18) s.18.
(2)	1975P s.60B; Social Security Act 1988 (c. 7) Sch.2 para.2.
19(1)	1975P s.52C(1)(pt.); 1985 Sch.1 para.2; 1986 Sch.10 para.26; 1989 Sch.6 para.14.
(2)	1975P s.52C(2); 1985 Sch.1 para.2; 1986 Sch.10 para.26.
(3), (4)	1975P s.52C(4); 1985 Sch.1 para.2; 1986 Sch.10 para.26; 1990 Sch.4 para.10.
(5)	1975P s.52C(5); 1985 Sch.1 para.2; 1986 Sch.10 para.26(2); Law Com Rec No.1.
(6)	1975P s.52C(6); 1985 Sch.1 para.2.
(7)	1975P s.52C(7)(pt.); 1985 Sch.1 para.2.
20(1)	1975P s.38(1); 1984 s.19(1); 1986 Sch.10 para.18.
(2) to (5)	1975P s.38(1A) to (1D); 1984 s.19(1).
(6)	1975P s.38(3); 1986 s.9(4).
21(1)	1975P s.39(1).
(2)	1975P s.39(4); 1986 s.9(4).
22	1975P s.40(1).

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23(1)	1975P s.40(2); 1985 Sch.5 para.20(a).
(2), (3)	1975P s.40(3); 1977 s.22(8).
(4)	1975P s.40(2)(pt.), (3)(pt.); 1985 Sch.1 para.2; 1986 s.9(4)(h).
(5)	1975P s.52D(4); 1985 Sch.1 para.2.
(6)	1975P s.40(3)(pt.); 1985 Sch.1 para.2.
(7)	1975P s.40(4).
24(1), (2)	1975P ss.41(1), 52D(4); 1985 Sch.1 para.2, Sch.5 para.20(b); 1986 s.9(4)(h).
(3)	1975P s.41(1A); 1985 Sch.5 para.21.
(4)	1975P s.41(5)(pt.).
25(1)	1975P s.41(1) (pt.), (5) (pt.).
(2)	1975P s.41(2)(pt.).
(3)	1975P s.41(3).
26	1986 Sch.1 para.2.
27(1)	1986 Sch.1 para.7(3).
(2)	1986 Sch.1 para.7(4)(a); 1989 Sch.6 para.19.
(3)	1986 Sch.1 para.7(4)(b).
28(1)	1986 Sch.1 para.8; 1989 Sch.6 para.20.
(2)	1975P s.32(2B)(a) and (d); 1986 Sch.1 para.9(1).
(3)	1975P s.32(2B)(a) and (d); 1986 Sch.1 para.9(2); 1989 Sch.6 para.20.
(4) to (6)	1975P s.32(2B)(a) and (d); 1986 Sch.1 para.9(3) to (5); 1990 Sch.4 para.6(1).
(7)	1975P s.32(2B)(a) and (d); 1986 Sch.1 para.9(6).
29(1)	1975P s.32(2B)(a) and (d); 1986 Sch.1 para.9(7); 1990 Sch.4 para.6(1).
(2)	1975P s.32(2B)(a) and (d); 1986 Sch.1 para.9(7A); 1989 Sch.6 para.20.
(3), (4)	1975P s.32(2B)(a) and (d); 1986 Sch.1 para.9(7) to (9).
30	1975P s.32(2B)(a) and (e); 1986 Sch.1 para.10.
31(1)	1975P s.32(2B)(a); 1986 Sch.1 para.3.
(2)	1975P s.32(2B)(a); 1986 Sch.1 para.4.

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(3)	1975P s.32(2B)(a), (b); 1986 Sch.1 para.5(1)(pt.).
(4)	1975P s.32(2B)(a), (b); 1986 Sch.1 para.5(1)(pt.)(2).
32	1975P s.32(2B)(a); 1986 Sch.1 para.11.
33	1975P s.32(2B)(a); 1986 Sch.1 para.12.
34(1)	1975P s.31(2); 1986 s.2(1)(b).
(2)	1975P s.31(6).
(3)	1975P s.32(3); 1986 s.2(4).
(4)	1975P s.32(4).
(5)	1986 s.2(3).
(6)	1980 s.3(10)(pt.).
(7)	1975P s.41(2), (5).
(8)	1975P s.31(7); 1986 s.2(5).
35(1)	1975P s.51A(1); 1982 s.40.
(2)	1975P s.51A(3); 1982 s.40.
(3)	1975P s.51A(4); 1982 s.40.
(4)	1975P s.51A(9); 1982 s.40.
(5)	1975P s.51A(11)(pt.); 1982 s.40.
(6)	1975P s.51A(12); 1982 s.40.
36(1)	1975P s.51A(2); 1982 s.40.
(2)	1975P s.51A(3); 1982 s.40.
(3)	1975P s.51A(5); 1982 s.40.
(4)	1975P s.51A(6); 1982 s.40.
(5)	1975P s.51A(9); 1982 s.40.
(6)	1975P s.51A(10); 1982 s.40; 1992 Sch.2 para.32.
(7)	1975P s.51A(11)(pt.); 1982 s.40.
37(1)	1975P s.50(1)(pt.); 1980 s.3(10)(pt.).
(2)	1975P s.50(1A); 1986 Sch.10 para.25.
(3)	1975P s.50(1)(pt.); 1986 Sch.10 para.25.
(4)	1975P s.50(2).
(5)	1975P s.50(3); 1986 Sch.2 para.10.
(6)	1986 s.9(6)(c).
38(1)	1975P s.50(1); S.I. 1987/1116 reg.3(4).

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(2)	1975P s.50(1A); S.I. 1987/1116 reg.3(5).
(3)	1975P s.50(1); S.I. 1987/1116 reg.3(4).
(4)	1975P s.50(2); S.I. 1987/1116 reg.3(3).
(5)	S.I. 1987/1116 reg.3(6).
(6)	1975P s.50(1); S.I. 1987/1116 reg.3(4); Personal Pension Schemes (Appropriate Schemes) Regulations 1988 (S.I. 1988/137) reg.2(1); Personal and Occupational Pension Schemes (Tax Approval and Miscellaneous Provisions) Regulations 1988 (S.I. 1988/474) reg.8(a).
(7)	S.I. 1987/1116 reg.3(7).
39	1975P s.52.
40	Drafting; 1975P s.26(1), (1A); 1986 Sch.2 para.2, Sch.10 para.12; 1992 Sch.2 para.20.
41(1)	1975P s.27(1) to (3); 1985 Sch.5 para.17; Social Security (Class 1 Contributions: Contracted-out Percentages) Order 1992 (S.I. 1992/795) art. 2.
(2)	1975P s.27(4); 1986 Sch.10 para.13.
(3)	1975P s.27(5); 1992 Sch.2 para.21.
42(1)	1975P s.28(1), (2); 1992 Sch.2 para.22.
(2) to (5)	1975P s.28(3) to (6).
(6)	1975P s.28(7); 1985 Sch.5 para.18.
43(1)	1986 s.1(1).
(2) to (6)	1986 s.1(3) to (7).
44	1986 s.1(9) to (11).
45(1)	1986 s.3(1)(a), (3), (4).
(2)	1986 s.3(1)(b); 1993 s.1(1).
(3)	1986 ss.1(2), 3(5); 1993 s.1(2).
46(1)	1975P s.29(1); 1986 s.18, Sch.10 para.14; 1992 Sch.2 para.23(1).
(2)	1975P s.29A(1); 1992 Sch.2 para.24.
(3)	1975P s.29A(2); 1992 Sch.2 para.24.
(4), (5)	1975P s.29B(1), (2); 1992 Sch.2 para.24.



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(6), (7)	1975P s.29C(1), (2); 1992 Sch.2 para.24.
(8)	1975P ss.29(3), 29A(3), 29B(3), 29C(3); 1992 Sch.2 para.23(3), 24.
(9)	1975P s.29A(4); 1992 Sch.2 para.24.
47(1)	1986 s.9(5); 1992 Sch.2 para.79.
(2)	1975P s.29(2)(d), (c); 1986 Sch.10 para.14; 1989 Sch.1 para.11; 1992 Sch.2 para.23(2).
(3), (4)	1975P s.52D(1); 1985 Sch.1 para.2; 1986 s.9(4)(h), Sch.10 para.27(1)(a), (b), (2); 1992 Sch.2 para.33.
(5)	1975P s.29(2)(a), (b); 1986 Sch.10 para.14; 1989 Sch.1 para.11; 1992 Sch.2 para.23(2).
48(1), (2)	1975P s.29(2A); 1986 s.4(1), Sch.2 para.3; 1992 Sch.2 paras.23(2), 77.
(3)	1975P s.29(2B); 1986 Sch.2 para.3.
(4)	1975P s.29(2C); 1986 s.4(2), Sch.2 para.3.
49	1975 s.130(1); 1975P s.66(2); 1992 Sch.2 para.40, Sch.3 para.10.
50(1)	1975P ss.44(1), 44ZA(1); 1986 s.5(1), Sch.2 para.6(1)(f), 7, Sch.10 para.23.
(2), (3)	1975P ss.44(1C), (1D), 44ZA(2), (3); 1986 s.5(2), (3), Sch.2 para.7, Sch.10 para.23.
(4), (5)	1975P s.44(1A), (1B); 1984 s.19(2).
(6)	1980 s.3(7)(a).
(7)	1975P s.44(4); 1977 s.21(1) pt.); drafting.
51(1) to (3)	1977 s.21(1); 1980 s.3(4); 1985 Sch.3 para.6, 7(1); 1986 Sch.8 para.11; 1989 Sch.6 para.15(b); 1992 Sch.2 para.44.
(4)	1977 s.21(2); 1980 s.3(4); 1985 Sch.3 para.6, 7(1); 1986 Sch.8 para.11; 1989 Sch.6 para.15(b).
(5)	Drafting.
52(1)	Drafting.
(2)	1975P s.49(1); 1986 Sch.2 para.9(a).
(3)	1975P s.49(1); S.I. 1987/1116 reg.3(2), Sch.2 para.1.

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(4)	1975P ss.49(1), 52D(4); 1985 Sch.1 para.2; 1986 s.9(4)(h), Sch.2 para.9(a).
(5)	1975P s.49(1); S.I. 1987/1116 reg.5(2).
(6)	1975P s.49(1); S.I. 1987/1116 reg.3(2), Sch.2 para.1(d).
53(1), (2)	1975P s.49(2); 1986 Sch.2 para.9(b).
(3)	1975P s.49(2A); 1986 Sch.10 para.24.
(4), (5)	1975P s.49(5); 1986 Sch.2 para.9(c).
54(1)	1975P s.49(2); S.I. 1987/1116 reg.3(2), Sch.2 para.2.
(2)	1975P s.49(2A); S.I. 1987/1116 reg.3(2), Sch.2 para.3.
(3)	1975P s.49(5); S.I. 1987/1116 reg.3(2), Sch.2 para.4.
55(1)	1975P ss.44(2), 44ZA(4); 1985 Sch.5 para.27; 1986 s.5(4), (6), Sch.10 para.23; S.I. 1987/1116 reg.3(10).
(2)	1975P s.42(1), (2), (3); 1985 Sch.5 para.25; 1986 Sch.2 para.6(1)(f), Sch.10 para.21.
(3)	1975P s.44A(1); 1985 Sch.1 para.1; 1986 Sch.2 para.6(1)(g); 1989 Sch.6 para.11.
(4), (5)	1975P s.45(1), (6); 1977 s.22(7); 1985 Sch.5 para.25; 1986 Sch.2 para.6(1)(h).
(6)	1975P ss.42(1), 44(3), 44ZA(5), 44A(2), 45(1); 1986 s.5(5).
56(1)	1975P s.44ZA(4); 1986 s.5(4), Sch.2 para.7.
(2)	1975P ss.43(6), 44(3), 44(2)(pt.), 44ZA(6), 44A(1), 45(1), (2); 1986 s.5(7).
(3)	1980 s.3(7)(b).
(4)	1975P s.43(2).
(5)	1975P s.43(3).
(6)	1975P ss.43(8), 45(6).
57(1)	1975P s.43(6).
(2)	1975P s.43(4).
(3)	1975P s.43(5).
(4)	1975P s.43(4).

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58(1), (2)	1975P s.44(5).
(3)	1975P s.44ZA(7); 1986 s.5(8).
(4)	1975P s.43(1).
(5)	1975P s.44A(3).
(6)	1975P s.45(2) (pt.).
(7)	1975P s.43(2).
59(1), (2)	1975P ss.44(6), 44A(3)(a); 1980 s.3(8); 1985 Sch.3 para.4, 7; 1992 Sch. 2 para.31.
(3)	1977 s.22(13); 1980 Sch.4 para.12.
(4)	1975P s.45(3); 1985 Sch.3 para.5, 7; 1986 Sch.8 para.10; 1992 Sch. 2 para.31.
(5)	1975P s.45(3); 1989 Sch.6 para.12(b).
(6)	1975P s.44(6); 1980 s.3(8).
60(1), (2)	1975P s.44(9); 1986 s.9(4)(g).
(3)	1975P s.44ZA(8); 1986 s.5(9).
(4), (5)	1975P s.43(7).
(6)	1975P s.44A(4); 1985 Sch.1 para.1.
(7) to (10)	1975P s.44ZA(9) to (12); 1986 s.5(10) to (13).
61(1), (2)	1975P s.47(1), (2), (12); 1977 s.22(14).
(3) to (7)	1975P s.47(3) to (7).
(8)	1975P s.47(8); 1977 s.22(14).
(9), (10)	1975P s.47(10).
(11)	1975P s.47(11).
62(1)	1975P s.47(9).
(2)	1975P s.47(9A); 1985 Sch.5 para.30.
63(1)	1975P ss.43(1), 44(5), 44ZA(14), 45(2), 47(2); 1986 s.5(15), Sch.10 para.23.
(2)	1975P s.44ZA(7), (9)(a)(i); 1986 s.5(8), (10)(a)(i).
(3)	1975P ss.43(1B), 44(5A); 1989 Sch.6 para.9(1).
(4)	1975P s.44(5B); 1989 Sch.6 para.9(1).
(5)	1975P ss.43(1), 44(8), 44ZA(14)(b), 45(5), 47(2); 1986 s.5(15)(b).

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64(1), (2)	1975P ss.44(7), 44A(3)(b), 44ZA(14)(a), 45(4); 1986 ss.5(15)(a), 16.
(3)	1986 s.16(3).
(4)	1975P s.45(4).
(5)	1986 ss.16(1), 83(3)(a), 84(2); Social Security Act 1975 (c.14) s.165; 1975P s.66(2); 1992 Sch. 3 para. 10.
(6)	1986 s.16(4), (5) 84(2); Social Security Act 1975 (c.14) s.165; 1975P s.66(2); 1992 Sch.2 para.80, Sch. 3 para. 10.
(7) to (9)	1986 s.16(6) to (8).
65	1975P s.44(10).
66	1986 s.9(6).
67(1)	1975P s.60ZB; 1992 Sch.2 para.36.
(2)	1975P s.60ZD; 1992 Sch.2 para.36.
(3), (4)	1975P s.60ZE(1), (2); 1992 Sch.2 para.36.
68	1975P s.60ZF; 1992 Sch.2 para.36; Law Com Rec No.2.
69(1), (2)	1973 s.63(1)(pt.); drafting.
(3)	1973 s.63(4)(a) (pt.); 1975P Sch.4 para.24.
70(1)	1973 Sch.16 para.2; 1989 Sch.6 para.4(a); 1990 Sch.4 para.5(4)(a).
(2), (3)	1973 Sch.16 para.3.
71(1), (2)	1973 Sch.16 para.6(1); 1986 s.10; S.I. 1987/1116 reg. 4(3); 1990 Sch.4 para.5(1).
(3) to (6)	1973 Sch.16 para.6(2) to (5).
(7), (8)	1973 Sch.16 para.7(1); 1975P Sch.4 para.32; 1986 s.10.
(9)	1973 Sch.16 para.7(2); 1986 s.10.
72	1973 Sch.16 para.8.
73(1)	1973 Sch.16 para.9(1).
(2)	1973 s.58(1), Sch.16 para.9(2); S.I. 1987/1116 reg.4(4); Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 1990 (S.I. 1990/1141) reg.7(3).

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(3)	1973 Sch.16 para.9(2A); 1985 Sch.5 para.3.
(4), (5)	1973 Sch.16 para.9(3), (4); Social Security Act 1973 (Commencement No.2) Order 1973 (S.I. 1973/1433) Sch.2.
74(1), (2)	1973 Sch.16 para.10(1), (2).
(3), (4), (5)	1973 Sch.16 para.10(3).
(6)	1973 Sch.16 para.11.
(7), (8)	1973 Sch.16 para.12(1), (2).
75(1)	1973 Sch.16 para.5.
(2)	1973 Sch.16 para.13(1).
(3), (4)	1973 Sch.16 para.13(2).
(5)	1973 Sch.16 para.13(3).
(6), (7)	1973 Sch.16 para.13(4), (5).
76	1973 Sch.16 para.14.
77(1)	1973 Sch.16 para.15(1).
(2)	1973 Sch.16 para.15(1A); 1985 Sch.5 para.4.
(3)	1973 Sch.16 para.15(2); 1989 Sch.6 para.4(b)
(4)	1973 Sch.16 para.15(3); 1989 Sch.6 para.4(b); S.I. 1987/1116 reg.4(5), (6); Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 1990 (S.I. 1990/1141) reg.7(4).
(5)	1973 Sch.16 para.15(4)(pt.).
(6)	1973 Sch.16 para.15(4)(pt.); 1989 Sch.6 para.4(c); 1990 Sch.4 para.5(3).
(7)	1973 Sch.16 para.15(6).
78(1), (2)	1973 Sch.16 para.16(1), (2).
(3), (4)	1973 Sch.16 para.16(3); Law Com Rec No.3.
(5)	1973 Sch.16 para.16(4); Official Secrets Act 1989 (c. 6) Sch.1 para.1(d).
(6)	1973 Sch.16 para.17(1); 1989 Sch.6 para.4(d); 1990 Sch.4 para.5(4)(b).
(7)	1973 Sch.16 para.17(2).
79(1), (2)	1973 Sch.16 para.18(1).

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(3), (4)	1973 Sch.16 para.18(2).
80	1973 s.58(1), Sch.16 paras.15(5), 19.
81	1975P s.52C(1); 1986 Sch.10 para.26(1).
82(1)	1973 Sch.16 para.20.
(2)	1973 Sch.16 para.22.
83(1)	Drafting; 1975P Sch.1A para.1(1), (2), (4); 1985 Sch.1 para.3; 1990 Sch.4 para.5(4); S.I. 1987/1116 reg.3(10), Sch.4 para.1(a).
(2)	1975P Sch.1A para.1(3); 1985 Sch.1 para.3.
(3)	S.I. 1987/1116 reg.3(10), Sch.4 para.1(a).
84(1)	1975P Sch.1A para.2(1); 1985 Sch.1 para.3.
(2)	1975P Sch.1A paras.3(3), (4), 4(3), (4); 1985 Sch.1 para.3.
(3)	1975P Sch.1A para.5(3); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 paras.2, 3.
(4)	Drafting; 1975P s.66(1), Sch.1A para.3, 4, 5; 1986 s.84(1), Sch.2 para.11
(5)	1975P Sch.1A para.8; 1985 Sch.1 para.3; 1986 s.9(4)(i); 1992 Sch.2 para.41.
85	1975P Sch.1A para.6; 1985 Sch.1 para.3.
86(1)	1975P Sch.1A para.9, 19; 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 paras.6, 14.
(2)	1975P Sch.1A para.10; 1985 Sch.1 para.3.
87(1)	1975P s.41A(1)(pt.); 1984 Sch.6.
(2)	1975P s.41B(1)(pt.); 1986 s.9(4)(f); 1984 Sch.6.
(3)	1975P ss.41A(1)(pt.), 41B(1)(pt.); 1984 Sch.6; 1985 s.6(1), (3); 1986 s.9(4)(f); 1990 Sch.4 para.8(8).
(4)	1975P ss.41A(1C), 41B(1A); 1984 Sch.6; 1985 s.6(2), (4); 1986 s.9(4)(f); 1990 Sch.4 para.8(2), (5); Law Com Rec No.1.

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(5)	1975P ss.41A(6), 41B(5); 1984 Sch.6; 1985 Sch.5 paras.23, 24; 1986 s.9(4)(f).
(6)	1975P ss.41A(10); 1984 Sch.6.
(7)	1975P s.41C(6); 1984 Sch.6.
88(1), (2)	1975P ss.41A(3), 41B(3); 1984 Sch.6; 1985 s.6(5); 1986 s.9(4)(f).
(3)	1975P s.41A(4); 1984 Sch.6; 1986 Sch.10 para.20.
(4)	1975P s.41A(5); 1984 Sch.6; 1986 Sch.10 para.20.
(5)	1975P s.41A(7); 1984 Sch.6.
89	1975P ss.41A(2), 41B(2); 1984 Sch.6; 1985 Sch.5 para.23, 24; 1986 s.9(4)(f).
90	1975P ss.41A(2A), (2B), 41B(3A), (3B); 1984 Sch.6; 1986 s.9(4); 1990 Sch.4 para.8(3), (6).
91(1)	1975P s.41A(8); 1984 Sch.6.
(2)	1975P s.41A(9); 1984 Sch.6.
92(1)	1975P s.41C(4); 1984 Sch.6.
(2), (3), (4)	1975P s.41C(4A), (4B), (4C); 1984 Sch.6; 1985 Sch.5 para.24; 1992 Sch.2 para.30.
(5)	1975P s.41C(5); 1984 Sch.6.
93(1)	1975P Sch.1A para.11(1); 1985 Sch.1 para.3; 1990 Sch.4 para.5(4)(c); S.I. 1987/1116 reg.3(10), Sch.4 para.7.
(2)	1975P Sch.1A para.11(3); 1985 Sch.1 para.3; 1990 Sch.4 para.5(4)(c); S.I. 1987/1116 reg.3(10), Sch.4 para.7.
94(1)	1975P Sch.1A para.12(1); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.8.
(2)	1975P Sch.1A para.12(2), (3); 1985 Sch.1 para.3; Social Security Act 1988 (c. 7) Sch.2 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.8.
95(1)	1975P Sch.1A paras.13(1), (2) (pt.), 16(1); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.9.
(2)	1975P Sch.1A para.13(2)(pt.), 16(1); 1985 Sch.1 para.3; 1986 Sch.10 para.30(c); S.I. 1987/1116 reg.5(3) Sch.6 para.1.

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- (3) 1975P Sch.1A paras.13(2)(pt.), 16(1); 1985 Sch.1 para.3; 1986 s.9(4)(i); S.I. 1987/1116 reg.3(10), Sch.4 para.9(a), (b).
- (4) 1975P Sch.1A para.13(2)(b); 1985 Sch.1 para.3; S.I. 1987/1116 reg.5(3) Sch.6 para.2.
- (5) 1975P Sch.1A para.13(3); 1985 Sch.1 para.3.
- (6) 1975P Sch.1A para.13(2A); 1985 Sch.1 para.3; 1986 s.9(4)(i), Sch.10 para.30(c).
- (7), (8) 1975P Sch.1A para.15(1)(2); 1985 Sch.1 para.3.
- (9) 1975P Sch.1A para.16(8); 1985 Sch.1 para.3.
- 96(1) 1975P Sch.1A para.13(4)(pt.)
- (2) 1975P Sch.1A para.13(5); 1985 Sch.1 para.3; S.I. 1987/1116 regs.3(10), 5(3), Sch.4 para.9(c), Sch.6 para.3; Personal and Occupational Pension Schemes (Transfer to Self-employed Pension Arrangements) Regulations (S.I. 1988/1016) Reg.4(2).
- (3) 1975P Sch.1A para.13(4)(pt.), (5), (6); 1985 Sch.1 para.3; 1986 s.9(4)(i); S.I. 1987/1116 regs.3(10), 5(3), Sch.4 para.9(d), Sch.6 para.4.
- 97(1) 1975P Sch.1A para.14(1); 1985 Sch.1 para.3; 1986 Sch.10 para.30(d).
- (2) 1975P Sch.1A para.14(3); 1985 Sch.1 para.3; 1986 Sch.10 para.30(d); S.I. 1987/1116 regs.3(10), 5(3), Sch.4 para.10, Sch.6 para.5.
- (3), (4) 1975P Sch.1A para.14(4); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.10(b).
- 98(1) 1975P Sch.1A para.12(2A); 1985 Sch.1 para.3; 1986 Sch.10 para.30(a).
- (2) 1975P Sch.1A para.12(2B); 1985 Sch.1 para.3; 1986 Sch.10 para.30(a).
- (3) 1975P Sch.1A para.12(2C)(a); 1985 Sch.1 para.3; Social Security Act 1988 (c. 7) Sch.2 para.3(b).



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|----------|--|
| (4)      | 1975P Sch.1A para.12(2C)(b); 1985 Sch.1 para.3; Social Security Act 1988 (c. 7) Sch.2 para.3(b).   |
| (5)      | 1975P Sch.1A para.15(1); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.11.   |
| (6)      | 1975P Sch.1A para.15(2) (as it applies to personal pension schemes); 1975P Sch.1A para.15(3)(c) (as it applies to occupational pension schemes); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.11. |
| (7)      | 1975P Sch.1A para.15(3)(a), (b); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.11.   |
| (8)      | Drafting.  |
| 99(1)    | 1975P Sch.1A para.16(2); 1985 Sch.1 para.3; S.I. 1987/1116 regs.3(10), 5(3), Sch.4 para.12(a), Sch.6 para.6.   |
| (2)      | 1975P Sch.1A para.16(3); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.12(b).  |
| (3)      | 1975P Sch.1A para.16(4); 1985 Sch.1 para.3; 1986 s.9(4); S.I. 1987/1116 reg.3(10), Sch.4 para.12(c).   |
| (4)      | 1975P Sch.1A para.16(5); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.12(d)(e).   |
| (5), (6) | 1975P Sch.1A para.16(6), (7); 1985 Sch.1 para.3.   |
| 100      | 1975P Sch.1A para.17; 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.13.  |
| 101      | 1975P Sch.1A para.19; 1985 Sch.1 para.3.   |
| 102(1)   | 1975P s.58A(2); 1990 s.11(1).  |
| (2)      | 1975P s.58A(1); 1990 s.11(1).  |
| (3)      | 1975P s.58A(3), Sch.3A para.1; 1990 s.11(1), Sch.2.  |
| 103(1)   | 1975P Sch.3A para.2(1); 1990 s.11(1), Sch.2.   |
| (2)      | 1975P Sch.3A para.1; 1990 s.11(1), Sch.2.  |

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(3)	1975P Sch.3A para.2(2); 1990 s.11(1), Sch.2.
(4)	1975P Sch.3A para.2(3); 1990 s.11(1), Sch.2.
104(1)	1975P Sch.3A para.3(1)(pt.); 1990 s.11(1), Sch.2.
(2)	1975P Sch.3A para.1; 1990 s.11(1), Sch.2.
(3), (4), (5)	1975P Sch.3A para.3(2), (3), (4); 1990 s.11(1), Sch.2.
(6)	1975P Sch.3A para.3(5)(pt.); 1990 s.11(1), Sch.2.
(7)	1975P Sch.3A para.3(6); 1990 s.11(1), Sch.2.
(8)	1975P Sch.3A para.3(1)(pt.), (5)(pt.); 1990 s.11(1), Sch.2.
(9)	1975P Sch.3A para.3(8); 1990 s.11(1), Sch.2.
105	1975P Sch.3A para.4; 1990 s.11(1), Sch.2.
106(1)	1975P Sch.3A para.5(1)(pt.); 1990 s.11(1), Sch.2.
(2)	1975P Sch.3A para.5(1)(pt.); 1990 s.11(1), Sch.2.
(3), (4)	1975P Sch.3A para.5(2), (3); 1990 s.11(1), Sch.2.
107	1975P Sch.3A para.6; 1990 s.11(1), Sch.2.
108(1)	1990 s.11(3).
(2)	1990 s.11(4).
109(1)	1975P s.37A(2); 1986 s.9(7).
(2) to (6)	1975P s.37A(3) to (7); 1986 s.9(7); 1992 Sch.2 para.29.
110(1)	1975P s.37A(8); 1986 s.9(7).
(2)	1975P s.37A(14); 1986 s.9(7).
(3)	1975P s.37A(15); 1986 s.9(7).
(4)	1975P s.37A(16), (17); 1986 s.9(7).
111(1),(2)	1986 s.12(1).
(3)	1986 s.12(10A); Courts and Legal Services Act 1990 (c.41) s.82(2);

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	Judicial Pensions and Retirement Act 1993 (c.8) Sch. 8 para. 18(1).
112	1975P s.57A; 1990 Sch.4 para.3.
113	1975P s.56A(1) to (4); 1985 Sch.2; S.I. 1987/1116 reg.3(8) Sch.3 para.1.
114(1) to (4)	1975P s.56E(1) to (4); 1985 Sch.2.
115	1975P s.56L(1) to (8); 1985 Sch.2; S.I. 1987/1116 reg.3(8) Sch.3 para.2.
116	1975P s.56P; 1986 s.11.
117	1986 s.13.
118(1)	1975P s.53(2).
(2)	1975P s.53(4).
(3)	1975P s.53(5).
(4)	1975P s.53(6).
(5)	1975P s.53(7).
119(1) to (5)	1975P s.57C(1) to (5); 1990 Sch.4 para.1.
(6)	1975P s.57C(7)(pt.); 1990 Sch.4 para.1.
(7)	1975P s.57C(7)(pt.); 1990 Sch.4 para.1.
(8)	1975P s.57C(8)(pt.); 1990 Sch.4 para.1.
(9)	1975P s.57C(9); 1990 Sch.4 para.1.
120(1)	1975P s.57C(6); 1990 Sch.4 para.1.
(2), (3)	1975P s.57C(8)(pt.); 1990 Sch.4 para.1.
121(1)	1975P s.57D(4); 1990 Sch.4 para.1.
(2)	1975P s.57D(5); 1990 Sch.4 para.1.
(3)	1975P s.57D(1); 1990 Sch.4 para.1.
(4)	1975P s.57D(2)(pt.); 1990 Sch.4 para.1.
(5)	1975P s.57D(2)(b)(pt.); 1990 Sch.4 para.1.
(6)	1975P s.57D(3); 1990 Sch.4 para.1.
122(1)	1975P s.57D(6); 1990 Sch.4 para.1.
(2), (3)	1975P s.57D(7); 1990 Sch.4 para.1.
123	1978 ss.127, 141(2A), 153; Insolvency Act 1985 (c.65) Sch.8 para.31(5); Bankruptcy (Scotland) Act 1985 (c.66) Sch.7 para.14(4); Insolvency Act 1986 (c.45) Sch.14; 1986 Sch.10 para.31(3); Employment Act 1989 (c.38) Sch.6 para.23.

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124	1978 s.123(1)(pt.), (2) to (5); Insolvency Act 1985 (c.65) Sch.8 para.31; 1986 Sch.10 paras.31(1), (2), 76; 1992 Sch.2 para.49.
125(1)	1978 s.123(6)(pt.).
(2)	1978 s.123(6)(pt.); Insolvency Act 1985 (c.65) Sch.8 para.31(3)(b); Insolvency Act 1986 (c.45) Sch.14.
(3), (4)	1978 s.123(7), (8).
(5)	1978 s.123(9); Employment Act 1989 (c.38) s.18(3).
126(1), (2)	1978 s.124(2); 1986 Sch.10 para.31(1).
(3)	1978 s.124(3)(pt.).
127(1)	1978 s.125(3); 1986 Sch.10 para.31(1).
(2), (3)	1978 s.125(3A), (3B); Employment Act 1989 (c.38) s.19(2).
128	1975P s.58; Bankruptcy (Scotland) Act 1985 (c.66) Sch.7 para.13.
129(1)	1975P ss.37A(9), 41C(1), 56A(5), 56E(5), 57D(8), Sch.1A paras.7(1), 18(1), Sch.3A para.8 (pt.); 1990 Sch.2.; 1986 s.9(7); 1990 s.11(6), Sch.4 para.1.
(2)	1975P s.41C(2), Sch.1A para.7(2), 18(2), Sch.3A para.8 (pt.); 1990 Sch.2; S.I. 1987/1116 reg.3(10), Sch.4 para.5.
(3)	1975P s.41C(3), Sch.1A para.7(3); 1990 Sch.4 para.9(1), (2).
(4)	1975P Sch.1A para.7(4); 1990 Sch.4 para.9(3).
130	1975P ss.32(6), 35(7), Sch.1A para.23.
131	1973 s.63(3); 1975P Sch.1A para.23.
132	1973 s.63(4)(a); 1975P s.54(1); 1986 s.12(2).
133(1), (2)	1973 s.63(4)(b); 1975P s.54(2); 1986 s.12(3).
(3), (4)	1975P ss.37A(10), 41D (pt.), 56A(6), 56E(6), Sch.1A para.21 (pt.); 1984 Sch.6.
134(1)	1973 s.63(4)(pt.), (5); 1975P ss.37A(11), 41E(1), 55(1), 56A(7), 56E(7), Sch.1A para.22(1); 1986 s.12(4).

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(2)	1975P s.41E(1); 1986 Sch.2 para.6(3)(c).
(3)	1973 s.63(6)(pt.); 1975P s.55(3); 1986 s.12(6).
(4)	1973 s.63(11)(pt.); 1975P s.55(5)(pt.).
(5)	1973 s.63(12)(pt.).
135(1)	1973 s.63(5); 1975P ss.37A(12), 41E(2), 55(2), 56A(8), 56E(8), Sch.1A para.22(2); 1986 s.12(5); S.I. 1987/1116 reg.3(8), (10), Sch.3 para.1(e), Sch.4 para.16(b); Personal and Occupational Pension Schemes (Tax Approval and Miscellaneous Provisions) Regulations 1988 (S.I. 1988/474) reg.8(c).
(2)	Drafting.
136(1)	1973 s.64(1)(a), (b), (1A); 1986 Sch.10 para.3; S.I. 1987/1116 reg.2, Sch.1 para.1.
(2)	1973 ss.58(1), 64(3); 1975P s.56(5), Sch.4 para.25; 1978 c. 30 s.17(2); 1986 s.12(11), Sch.10 para.3; S.I. 1987/1116 regs.2, 4(2), Sch.1 para.2.
(3)	1973 s.64(9)(pt.); S.I. 1987/1116 reg.2.
137	1973 s.64(5); S.I. 1987/1116 reg.2.
138(1) to (3)	1973 s.64(6); S.I. 1987/1116 reg.2.
(4), (5)	1973 s.64(7); S.I. 1987/1116 reg.2, Sch.1 para.3.
(6)	1973 s.64(8); 1975P s.56(5), Sch.4 para.25; 1978 c. 30 s.17(2).
(7)	1973 s.64(10A); 1989 Sch.6 para.3.
139(1)	1975P s.49(4).
(2)	1973 s.63(7); 1975P s.56(1); 1986 s.12(7).
(3)	1973 s.63(8); 1975P s.56(2); 1986 s.12(8).
140(1)	1973 s.64(10)(a), (b).
(2)	1973 s.63(10); 1975P s.56(4); 1986 s.12(10).
(3), (4)	1973 ss.63(10), 64(10)(pt.); Social Security Act 1973 (Commencement No. 2) Order 1973 (S.I. 1973/1433); 1975P s.56(4); S.I. 1975/1689; 1986 s.12(10); Social Security Act 1986

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	(Commencement No. 6) Order 1987 (S.I. 1987/543); Pension Schemes (Voluntary Contributions Requirements) Regulations 1987 (S.I. 1987/1108) reg.2(2); S.I. 1987/1933.
(5), (6)	1973 ss.63(9), 64(10); 1975P s.56(3); 1986 s.12(9).
141(1)	1973 ss.63(4), 64(2), 65(1)(pt.); 1975P s.55(1); 1986 s.12(4).
(2)	1973 s.65(1)(pt.); Northern Ireland Constitution Act 1973 (c.36) Sch.5 para.8(1).
(3), (4)	1973 s.65(2)(pt.).
142(1)	1973 s.64(1)(c); S.I. 1987/1116 reg.2.
(2)	1973 s.64(4); 1975P Sch.4 para.25.
(3)	1973 s.64(9)(b).
(4)	1973 s.64(5) to (8), (10)(pt.), (10A).
(5), (6)	1975P s.49(6).
143(1)	1973 c.38 ss.64(2), 65(1)(pt.).
(2)	1973 c.38 s.65(2)(c).
(3)	1973 c.38 s.65(1)(pt.), (2)(pt.).
144(1)	1975P s.58B(1)(a); 1990 Sch.4 para.2.
(2)	1975P s.58B(1)(b), (2) (definition of “default time”); 1990 Sch.4 para.2.
(3)	1975P s.58B(2)(pt.); 1990 Sch.4 para.2.
(4)	1975P s.58B(2)(pt.); 1990 Sch.4 para.2.
(5)	1975P s.58B(1)(pt.), (3)(a); 1990 Sch.4 para.2.
(6), (7)	1975P s.58B(4), (5); 1990 Sch.4 para.2.
(8)	1975P s.58B(7); 1990 Sch.4 para.2.
145(1) to (5)	1975P s.59B(1) to (5); 1990 Sch.3.
(6)	1975P s.59B(6)(pt.); 1990 Sch.3.
(7)	1975P s.59B(7); 1990 Sch.3.
146(1),(2)	1975P s.59C(1),(2); 1990 Sch.3.
(3)	1975P s.59C(2A); 1990 Sch.3; Judicial Pensions and Retirement Act 1993 (c.8) Sch. 8 para. 12.
(4)	1975P s.59C(3)

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(5)	1975P s.59C(4); 1990 Sch.3; Social Security Act 1990 (Commencement No. 1) Order 1990 (S.I. 1990/1446).
(6) to (8)	1975P s.59C(5) to (7); 1990 Sch.3; Social Security Act 1990 (Commencement No. 1) Order 1990 (S.I. 1990/1446).
147	1975P s.59D; 1990 Sch.3.
148	1975P s.59E; 1990 Sch.3.
149(1)	1975P s.59F(1); 1990 Sch.3.
(2)	1975P s.59F(2)(pt.); 1990 Sch.3.
(3), (4)	1975P s.59F(3), (4); 1990 Sch.3.
150	1975P s.59G; 1990 Sch.3.
151	1975P s.59H; 1990 Sch.3.
152(1)	1975P s.59J(1)(pt.); 1990 Sch.3.
(2)	1975P s.59J(2); 1990 Sch.3.
153(1)	1975P s.41C(7), (8), Sch.1A para.20, Sch.3A para.7; 1990 Sch.2 para.7(1).
(2)	1973 Sch.16 para.23, 24, 26; 1975 c. 60 Sch.4 para.32.
(3)	1975P s.53(3)(a).
(4)	1975P s.53(7).
(5)	1975P ss.57D(9), 58B(6); 1990 Sch.4 para.1, 2.
(6)	1975P s.57D(10); 1990 Sch.4 para.1.
(7)	1990 c. 27 s.14(2).
(8)	1978 s.149(1)(a), (b).
154	1986 s.17(1).
155	1986 s.14.
156	1975P s.51; 1986 Sch.2 para.6(1)(j).
157(1)	1978 c. 44 s.126(1); 1986 Sch.10 para.31.
(2)	1978 c. 44 s.126(2).
(3), (4)	1978 c. 44 s.126(3), (4); Criminal Justice Act 1982 (c.48) ss.37,38,46.
(5)	Drafting
158(1)	1973 s.89(1), 99(1); Social Security (Consequential Provisions) Act 1975

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	(c.18) Sch.2 para.58; 1975P Sch.4 para.30; 1986 s.59(1); 1989 s.20(a).
(2)	1973 s.89(2).
(3)	1973 s.89(2A); 1985 Sch.5 para.2(a).
(4)	1986 s.59(2); 1989 c. 24 s.20(b).
(5), (6)	1973 s.89(3); 1975P Sch.4 para.30; 1985 Sch.5 para.2(b); 1986 s.59(3); 1992 Sch.2 para.83.
(7)	1975P s.59K(6); 1990 s.13(1).
(8)	1975P s.57; S.I. 1987/1116 reg.3(9).
159(1)	1975P s.48(1); 1986 Sch.2 para.8.
(2)	1975P s.48(1A); 1985 Sch.5 para.31.
(3)	1975P s.48(2).
(4)	1986 s.2(7).
(5)	1975P s.48(3); 1986 s.2(8), Sch.2 para.8.
(6)	1975P s.48(4); Solicitors (Scotland) Act 1980 (c. 46) Sch.6 para.2; 1986 s.2(9).
160	1986 s.15.
161	1978 c. 44 s.140(1).
162(1)	1973 s.71(1)(pt.); 1986 Sch.10 para.7; Law Com Rec No.4.
(2), (3)	1973 s.71(2), (3).
(4)	1973 s.71(4)(a); Interpretation Act 1978 (c.30) s.17(2); Law Com Rec No.4.
163(1)	1973 s.69(1)(pt.); 1986 Sch.10 para.6.
(2)	1973 s.69(1)(pt.), (2); 1975P Sch.4 para.28; 1986 Sch.10 para.6.
(3)	1973 ss.69(1), (6)(a).
(4), (5)	1973 s.69(3).
(6)	1973 s.69(5); 1986 Sch.10 para.6.
(7), (8)	1973 s.69(6)(b).
(9)	1973 s.69(7)(pt.).
164(1)	1973 s.63(13); 1975 s.127(1); 1975P s.66(2); 1992 Sch.3 para.10.
(2)	1986 s.79(1).
(3)	1975 s.128(1); 1975P s.66(2); 1986 s.79(2); 1992 Sch.3 para.10.



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(4)	1975 s.127(2)(pt.); 1975P s.66(2); 1992 Sch.3 para.10.
(5)	1975 s.128(2)(pt.); 1975P s.66(2); 1992 Sch.2 para.40(2).
(6)	1978 s.138(5).
(7)	1975 s.128(3); 1975P s.66(2); 1986 s.79(6).
165(1), (2)	1975 ss.129(1), 131, 132(1); 1975P s.66(2); 1986 s.80(1).
(3), (4)	1975 s.129(2); 1975P s.66(2); 1986 s.80(2); Law Com Rec No.5.
(5)	1975 s.132(3).
(6)	1973 Sch.16 para.21.
(7)	1978 ss.137, 141(2A), 144(2), (4); Insolvency of Employer (Excluded Classes) Regulations 1983 (S.I. 1983/624) regs.2 to 4.
(8)	1975 s.132(2); 1975P s.66(2); 1978 s.144(5); 1986 s.80(3).
166	1986 ss.17A, 65(2)(a); 1989 Sch.6 para.17; 1992 Sch.2 para.81.
167	1975P s.66(2); 1992 Sch.2 para.40, Sch.3 para.10.
168	1986 s.54(1).
169	1986 s.57.
170(1)	1975P ss.52D(5), 60(1); 1985 Sch.1 para.2, Sch.5 para.34; 1986 ss.9(4) (h), 52(2), Sch.5 Pt. II(a); 1992 Sch.2 paras.35(a), 82.
(2)	1975P s.52D(6); 1985 Sch.1 para.2.
(3), (4)	1975P s.60(2), (3); Health and Social Services and Social Security Adjudications Act 1983 (c.41) Sch.8 para.1(3)(a); 1992 Sch.2 para.35(b).
(5), (6)	1975P s.55(4), (5).
171	1975 c. 60 s.60ZC; 1992 Sch.2 para.36.
172(1)	1973 s.67(1); 1975P Sch.4 para.27; 1986 Sch.10 para.5.
(2)	1973 s.67(2); 1986 Sch.5 para.1.
(3)	1973 s.67(3).
(4), (5)	1973 s.67(4); 1986 Sch.4 para.27.

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173(1)	1973 s.86(1); 1975P s.60(4), Sch.4 para.29.
(2)	1973 s.86(3); 1975P Sch.4 para.29.
(3), (4)	1973 s.86(4), (5).
(5)	1973 s.86(6).
(6), (7)	1973 s.86(8).
(8)	1973 s.86(2).
174	1975P s.57B; 1990 Sch.4 para.11.
175	1975P s.60ZA; 1990 Sch.4 para.12.
176	1973 s.72; 1986 Sch.10 para.7.
177(1)	1973 s.98(1)(a); 1975 s.135(3); 1975P s.66(2); 1986 s.85(1); 1990 s.18(1).
(2)	1986 s.85(3)(a), (b); 1978 s.123(1)(pt.); Employment Act 1990 (c.38) Sch.2 para.1(4); 1993 s.1(3).
(3)	1975 s.135(5)(pt.); 1975P s.66(2); 1978 s.156(2)(b); Employment Act 1990 (c.38) Sch.2 para.1(5); 1993 s.1(3).
(4)	1975 s.135(5)(pt.); 1975P s.66(2); 1993 s.1(3).
(5), (6)	1985 s.28(2); 1986 s.85(5), (6).
(7)	1975P Sch.2 para.6(3); 1978 s.125(4); 1980 s.3(12)(b); 1986 s.85(8)(pt.); Employment Act 1990 (c.38) Sch.2 para.1(4); 1993 s.1(3).
178	1973 s.52(8); 1985 s.5; 1990 Sch.6 para.31(d); Statutory Sick Pay Act 1991 (c.3) s.3(1); 1992 Sch.2 para.67.
179(1), (2)	1973 ss.58(1), (2), 99(1); 1975P ss.43(2A), 66(1); 1986 Sch.10 para.2; 1989 Sch.6 para.2(1).
(3)	1973 s.58(2A); 1975P s.43(2B); 1989 Sch.6 paras.2(1), 9.
(4)	1973 s.58(2B); 1989 Sch.6 para.2(1).
180(1)	1973 c.60 Sch.16 para.4(1) to (3); 1975P s.66(1), Sch.1A para.1(4), 11(2); 1986 Sch.10 para.9; Law Com Rec No.6.
(2)	1973 c.60 Sch.16 para.4(4); 1975P s.66(1).
181(1)	Northern Ireland Constitution Act 1973 (c.36) Sch.5 para.8(1); 1973 ss.58(1),

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- 59(1), 99(1), (3); 1975P ss.30(1B), 31(8), 41A(11), 41B(6), 52C(7), 56A(9), 66(1), (2), Sch.1A paras.1(4), 11(2), Sch.4 para.31; 1985 Sch.2; 1986 ss.3(4), 84(1), Sch.2 para.11, Sch.10 paras.8, 28; 1992 Sch.2 paras.25, 76; Trade Union and Labour Relations (Consolidation) Act 1992 (c.52) Sch.2 para. 5; S.I. 1987/1116 reg.4(6); Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations 1990 (S.I. 1990/1141) reg.7(4).
- (2) 1973 s.51(5); 1975P ss.59K(8), 66(3); 1990 s.13(1).
- (3), (4) 1973 s.51(10); 1975P s.66(4).
- (5) 1986 s.84(4).
- (6) 1973 s.99(17); 1975 s.168(4).
- (7) 1973 s.99(5).
- 182(1) 1973 s.96(1); 1975P ss.59F(2)(pt.), 59J(1)(pt.), 61B(1); 1978 c. 44 s.154(1); 1986 s.83(1); 1990 Sch.3; 1992 Sch.2 paras.37, 67, 84.
- (2) 1973 s.96(2); 1975P s.61B(2); 1986 s.83(1); 1992 Sch.2 paras 37, 67, 84; Social Security Administration Act 1992 (c.5) s.189(4).
- (3) 1973 s.96(3); 1975P s.61B(3); 1978 c. 44 s.154(3); 1986 s.83(1); 1989 Sch.8 para.10; 1992 Sch.2 para.37, 67, 84; Social Security Administration Act 1992 (c.5) s.189(5).
- (4) 1973 s.96(4).
- (5) 1973 s.96(6); 1975P s.61B(5); 1986 s.83(6); 1992 Sch.2 para.37, 67.
- 183(1) 1975P s.61B(4); 1986 s.83(1); Social Security Administration Act 1992 (c.5) s.189(6); 1992 Sch.2 para. 67, 84.
- (2) National Insurance Act 1974 (c.14) s.6(4); 1975P s.62(4).
- (3) 1975P ss.44ZA(13), 58B(3)(b), Sch.1A para.14(2), Sch.3A para.3(7); 1985 Sch.1 para.3; 1986 s.5(14), Sch.1 para.7(5), Sch.10 para.30(d); 1990 s.11(1), Sch.2, Sch.4 para.2.

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184	1975P s.61A(1) to (3); 1992 Sch.2 para.37.
185(1), (2)	1973 s.68(1); 1975P s.61(2); Social Security Act 1979 (c.18) Sch.3 para.3; 1982 s.40, Sch.4 para.21; 1986 Sch.10 paras.82, 94; 1989 Sch.8 para.12; Law Com Rec No.7.
(3), (4)	1973 s.68(2); 1975P s.61(3);
(5)	1973 s.68(3); 1975P s.61(4).
(6)	1986 s.61.
(7)	1973 s.71(1)(pt.); Law Com Rec No.4.
(8)	1973 s.67(5).
(9)	1975P Sch.2 para.8(2).
186(1)	1973 s.97(3); Social Security (Consequential Provisions) Act 1975 (c.18) Sch.2 para.61; 1975 s.167(3); 1975P s.62(2); 1977 s.24(5); 1978 s.154(2); 1980 s.3(3)(b); 1986 s.83(4); 1992 Sch.2 para.38.
(2)	1973 s.62(3); 1975P s.62(2); 1992 Sch.2 para.38.
(3)	1975 s.167(1); 1975P s.66(2); 1978 s.149(4).
(4)	1975 s.167(2); 1975P ss.61A(4), 66(2); 1992 Sch.2 para.37.
(5)	1973 s.97(4); Social Security (Consequential Provisions) Act 1975 (c.18) Sch.2 para.61; 1975P ss.61(5), 61A(4); 1992 Sch. 2 para. 37..
187	1990 c. 27 s.22(2), (3).
188, 189, 190, 191	Drafting.
192	1973 s.95; 1975P s.68(4); 1986 s.87(1) (a); 1990 c. 27 Sch.4 para.13.
193	Drafting.
Sch. 1	
para.1.	Drafting.
para.2	1973 Sch.17 para.2.
para.3	1973 Sch.17 para.3.
para.4	1973 Sch.17 para.4.
para.5	1973 Sch.17 para.5.
para.6	1973 Sch.17 para.6.

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para.7	1973 Sch.17 para.7.
para.8	1973 Sch.17 para.8.
para.9	1973 Sch.17 para.9.
para.10(1), (2)	1973 s.66(7); 1975P Sch.4 para.26; 1986 Sch.10 para.4.
(3)	1973 s.66(10)(b); 1986 Sch.10 para.4.
(4)	1973 s.66(8).
para.11	1973 Sch.17 para.10(2).
para.12	1973 Sch.17 para.10(1).
para.13	1973 Sch.17 para.11.
para.14	1973 Sch.17 para.12.
para.15	1973 Sch.17 para.13.
para.16	1973 Sch.17 para.14; 1975P Sch.4 para.33.
para.17	1973 Sch.17 para.15.
para.18	1973 Sch.17 para.16.
Sch. 2	
para.1(1)	1975P Sch.2 para.1(1)(d).
(2) to (5)	1975P Sch.2 para.1(pt.).
para.2	1975P Sch.2 para.2.
para.3	1975P Sch.2 para.3.
para.4	1975P Sch.2 para.5.
para.5	1975P Sch.2 para.6; 1980 s.3(12); 1992 Sch.2 para.42.
para.6	1975P Sch.2 para.7.
para.7	1975P Sch.2 para.8(1), (3) to (5); Police Pensions Act 1976 (c.35) Sch.2 para.11.
para.8	1975P Sch.2 para.9.
para.9	S.I. 1987/1116 reg.3(11) Sch.5; 1975P Sch.2 para.6; 1980 s.3(12); 1992 Sch.2 para.42.
Sch. 3	
para.1(1)	1975P Sch.1A para.2(1), (2), (3)(pt.); 1985 Sch.1 para.3; 1986 s.9(4)(i); 1990 Sch.4 para.4(1).
(2), (3), (4)	1975P Sch.1A para.2(3)(pt.), (4), (5); 1985 Sch.1 para.3; 1990 Sch.4 para.4.

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para.2(1)	1975P s.52A(1), (2)(pt.); 1985 Sch.1 para.2; S.I. 1985/1364.
(2)	1975P s.52A(2)(pt.); 1985 Sch.1 para.2.
(3)	1975P s.52A(3)(pt.), (8); 1985 Sch.1 para.2; 1989 Sch.6 para.13.
(4)	1975P s.52A(3)(pt.); 1985 Sch.1 para.2.
(5)	1975P s.52A(5) to (7); 1985 Sch.1 para.2.
(6)	1975P s.52A(9); 1985 Sch.1 para.2; 1989 Sch.6 para.13(2).
(7)	1975P Sch.1A para.2(2)(pt.); 1985 Sch.1 para.3.
para.3(1)	1975P Sch.1A para.3(3), (5); 1985 Sch.1 para.3.
(2), (3)	1975P Sch.1A para.3(5); 1985 Sch.1 para.3; 1990 Sch.4 para.4(2).
(4)	1975P Sch.1A para.3(5A); 1985 Sch.1 para.3; 1990 Sch.4 para.4(3).
(5)	1975P Sch.1A para.3(6); 1985 Sch.1 para.3.
para.4	1975P Sch.1A para.4(3)(a); 1985 Sch.1 para.3.
para.5(1)	1975P Sch.1A para.5(3); 1985 Sch.1 para.3.
(2)	1975P Sch.1A para.5(4); 1985 Sch.1 para.3.
(3)	1975P Sch.1A para.5(4); 1985 Sch.1 para.3; S.I. 1987/1116 reg.3(10), Sch.4 para.3.
Sch. 4	
para.1	1975P Sch.3 para.1; Insolvency Act 1985 (c.65) Sch.8 para.26(2), (3).
para.2	1975P Sch.3 para.2(1), (1A), (2)(pt.), (3), (4); 1985 s.29(1), Sch.5 para.36; Insolvency Act 1985 (c.65) Sch.8 para.26(2), (3), (4); 1986 Sch.2 para.12; Social Security (Class 1 Contributions-Contracted-out Percentages) Order 1992 (S.I. 1992/795) art. 3.
para.3	1975P Sch.3 para.3; Insolvency Act 1985 (c.65) Sch.8 para.26(2), (3), (4); Bankruptcy (Scotland) Act 1985 (c.66)

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	Sch.7 para.13(i); Insolvency Act 1986 (c.45) Sch.14.
para.4	1975P Sch.3 para.4; Insolvency Act 1985 (c.65) Sch.8 para.26(5); Bankruptcy (Scotland) Act 1985 (c.66) Sch.7 para.13(ii); Insolvency Act 1986 (c.45) Sch.14.
Sch. 5	Drafting.
Sch. 6	
paras.1 to 6	Drafting.
para.7	1975P s.32(7), 35(8A); 1982 Sch.4 para.20.
para.8	Insolvency Act 1985 (c.65) Sch.3 para.2(2).
para.9	1986 s.8.
para.10(1)	1975P s.37A(13).
(2)	1975P s.37A(8), (16), (17).
para.11	1990 Sch.4 para.7(3).
para.12	1990 Sch.4 para.15; 1989 Sch.6 paras.19(3) and 20(4).
para.13	1975P s.52C(1)(c); 1986 Sch.10 para.26(3).
para.14	1975P ss.43(1A), (1B), (1C), 47(2A).
para.15	1990 Sch.4 para.5(2).
para.16	1985 s.6(6); 1986 s.9(4)(f); Social Security Act 1986 (Commencement No. 6) Order 1987 (S.I. 1987/543); 1990 Sch.4 para.8(10).
para.17	1986 s.17(1)(b), (2), (3); Social Security Act 1988 (c. 7) Sch.4 para.22; Judicial Pensions and Retirement Act 1993 (c.8) Sch. 8 para. 18(2).
paras.18 to 22	Drafting.
Sch. 7	
para.1	1989 Sch.5 para.13.
para.2	Drafting.
para.3	1989 Sch.5 para.11.
Sch. 8	Drafting.
Sch. 9	
para.1(1) to (3)	Drafting.

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| (4)          | 1973 s.101(2), (3); 1990 s.23(2); Courts and Legal Services Act 1990 (c.41) s.120(3); Friendly Societies Act 1992 (c.40) s. 126(2),(3); Judicial Pensions and Retirement Act 1993 (c.8) s.29(3). |
| (5)          | 1990 s.21(3).  |
| (6)          | Friendly Societies Act 1992 (c.40) s.123.  |
| paras.2 to 7 | Drafting.  |
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