



# Pension Schemes Act 1993

## 1993 CHAPTER 48

### PART III

#### CERTIFICATION OF PENSION SCHEMES AND EFFECTS ON MEMBERS' STATE SCHEME RIGHTS AND DUTIES

#### CHAPTER I

#### CERTIFICATION

*[<sup>F1</sup>Requirements for certification of occupational and personal money purchase schemes][<sup>F1</sup>Requirements for schemes with members with protected rights]*

#### **[<sup>F1</sup>33A [<sup>F2</sup>Appropriate schemes][<sup>F2</sup>Personal pension schemes]: “Blowing the whistle”**

- (1) If any person acting as an auditor or actuary of [<sup>F3</sup>an appropriate scheme][<sup>F3</sup>a personal pension scheme to which section 25A applies] has reasonable cause to believe that—
  - (a) [<sup>F4</sup>any requirement which, in the case of the scheme, is required by section 25A to be satisfied is not satisfied,]
  - (b) the failure to satisfy the requirement is likely to be of material significance in the exercise by the [<sup>F5</sup>Inland Revenue] of any of [<sup>F6</sup>their] functions relating to [<sup>F7</sup>appropriate schemes][<sup>F7</sup>personal pension schemes to which section 25A applies],

that person must immediately give a written report of the matter to the [<sup>F5</sup>Inland Revenue].

- (2) No duty to which a person acting as auditor or actuary of an appropriate scheme is subject shall be regarded as contravened merely because of any information or opinion contained in a written report under this section.]

*Status: Point in time view as at 26/09/2007. This version of this provision has been superseded.*

*Changes to legislation: Pension Schemes Act 1993, Section 33A is up to date with all changes known to be in force on or before 05 July 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**

- F1** S. 33A inserted (6.4.1997) by [Pensions Act 1995 \(c. 26\)](#), **ss. 147**, 180(1); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F2** Words in s. 33A sidenote substituted (26.9.2007 for specified purposes) by [Pensions Act 2007 \(c. 22\)](#), ss. 15(4), 30(2)(b)(3), **Sch. 4 para. 14(3)** (with Sch. 4 Pt. 3)
- F3** Words in s. 33A(1) substituted (26.9.2007 for specified purposes) by [Pensions Act 2007 \(c. 22\)](#), ss. 15(4), 30(2)(b)(3), **Sch. 4 para. 14(2)(a)** (with Sch. 4 Pt. 3)
- F4** S. 33A(1)(a) substituted (26.9.2007 for specified purposes) by [Pensions Act 2007 \(c. 22\)](#), ss. 15(4), 30(2)(b)(3), **Sch. 4 para. 14(2)(b)** (with Sch. 4 Pt. 3)
- F5** Words in s. 33A(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. 44(a)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F6** Word in s. 33A(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. 44(b)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F7** Words in s. 33A(1)(b) substituted (26.9.2007 for specified purposes) by [Pensions Act 2007 \(c. 22\)](#), ss. 15(4), 30(2)(b)(3), **Sch. 4 para. 14(2)(c)** (with Sch. 4 Pt. 3)

**Status:**

Point in time view as at 26/09/2007. This version of this provision has been superseded.

**Changes to legislation:**

Pension Schemes Act 1993, Section 33A is up to date with all changes known to be in force on or before 05 July 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.