



Pension Schemes Act 1993

1993 CHAPTER 48

PART III

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

CHAPTER II

REDUCTION IN STATE SCHEME CONTRIBUTIONS AND SOCIAL SECURITY BENEFITS FOR MEMBERS OF CERTIFIED SCHEMES

Minimum contributions: members of appropriate personal pension schemes

44 Earner's chosen scheme.

- (1) Where an earner and the trustees or managers of an appropriate personal pension scheme have jointly given notice to the [^{F1}Inland Revenue], in such manner and form and with such supporting evidence as may be prescribed—
- (a) that the earner is, or intends to become, a member of the scheme and wishes minimum contributions in respect of him to be paid to the scheme under section 43;
 - (b) that the trustees or managers have agreed to accept him as a member of the scheme and to receive such minimum contributions in respect of him,
- [^{F2}then, unless the [^{F1}Inland Revenue][^{F3}reject] the notice on either or both of the grounds mentioned in subsection (1A)] that scheme is the earner's chosen scheme for the purposes of section 43 as from a date determined in accordance with regulations and specified in the notice, unless at that date some other appropriate scheme is the earner's chosen scheme for those purposes.

[^{F4}(1A) The grounds referred to in subsection (1) are that the [^{F1}Inland Revenue][^{F5}are] of the opinion—

Status: Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation: *Pension Schemes Act 1993, Section 44 is up to date with all changes known to be in force on or before 07 August 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)*

- (a) that section 31(5) is not being complied with in respect of any members of the scheme,
 - (b) that, having regard to any other provisions of sections 26 to 32 and 43 to 45, it is inexpedient to allow the scheme to be the chosen scheme of any further earners]
- (2) Either an earner or the trustees or managers of the scheme may cancel a notice under subsection (1) by giving notice to that effect to the [^{F1}Secretary of State][^{F1}Inland Revenue] at such time and in such manner and form as may be prescribed.
- (3) When a notice under subsection (2) is given, the scheme ceases to be the earner’s chosen scheme as from a date determined in accordance with regulations and specified in the notice.

Textual Amendments

- F1** Words in s. 44 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. 48(2)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F2** Words in s. 44(1) inserted (6.4.1997) by [Pensions Act 1995 \(c. 26\)](#), **ss. 164(a)**, 180(1); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F3** Word in s. 44(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. 48(3)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F4** S. 44(1A) inserted (6.4.1997) by [Pensions Act 1995 \(c. 26\)](#), **ss. 164(b)**, 180(1); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F5** Word in s. 44(1A) 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. 48(4)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

Modifications etc. (not altering text)

- C1** Pt. III: power to amend conferred (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 23**, 28(3); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- C2** Pt. III: power to transfer functions conferred (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), **ss. 23**, 28(3); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, **art. 2**

Status:

Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation:

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