



# Welfare Reform and Pensions Act 1999

## CHAPTER 30

### WELFARE REFORM AND PENSIONS ACT 1999

#### PART I

##### STAKEHOLDER PENSION SCHEMES

- 1 Meaning of “stakeholder pension scheme”.
- 2 Registration of stakeholder pension schemes.
- 3 Duty of employers to facilitate access to stakeholder pension schemes.
- 4 Obtaining information with respect to compliance with section 3 and corresponding Northern Ireland legislation.
- 5 Powers of inspection for securing compliance with section 3 and corresponding Northern Ireland legislation.
- 6 Application of certain enactments.
- 7 Reduced rates of contributions etc: power to specify different percentages.
- 8 Interpretation and application of Part I.

#### PART II

##### PENSIONS: GENERAL

###### *Payments by employers to pension schemes*

- 9 Monitoring of employers’ payments to personal pension schemes.
- 10 Late payments by employers to occupational pension schemes.

###### *Pensions and bankruptcy*

- 11 Effect of bankruptcy on pension rights: approved arrangements.
- 12 Effect of bankruptcy on pension rights: unapproved arrangements.
- 13 Sections 11 and 12: application to Scotland.

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

- 14 No forfeiture on bankruptcy of rights under pension schemes.
- 15 Excessive pension contributions made by persons who have become bankrupt.
- 16 Excessive pension contributions made by persons who have become bankrupt: Scotland.

#### *Miscellaneous*

- 17 Compensating occupational pension schemes.
- 18 Miscellaneous amendments.

### **PART III**

#### **PENSIONS ON DIVORCE ETC.**

##### *Pension sharing orders*

- 19 Orders in England and Wales.
- 20 Orders in Scotland.

##### *Sections 25B to 25D of the Matrimonial Causes Act 1973*

- 21 Amendments.
- 22 Extension to overseas divorces etc.

#### *Miscellaneous*

- 23 Supply of pension information in connection with divorce etc.
- 24 Charges by pension arrangements in relation to earmarking orders.

#### *Supplementary*

- 25 Power to make consequential amendments of Part III.
- 26 Interpretation of Part III.

### **PART IV**

#### **PENSION SHARING**

#### **CHAPTER I**

#### **SHARING OF RIGHTS UNDER PENSION ARRANGEMENTS**

##### *Pension sharing mechanism*

- 27 Scope of mechanism.
- 28 Activation of pension sharing.
- 29 Creation of pension debits and credits.
- 30 Cash equivalents.

##### *Pension debits*

- 31 Reduction of benefit.
- 32 Effect on contracted-out rights.

##### *Pension credits*

- 33 Time for discharge of liability.
- 34 "Implementation period".

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

35 Mode of discharge of liability.

*Treatment of pension credit rights under schemes*

36 Safeguarded rights.  
37 Requirements relating to pension credit benefit.  
38 Treatment in winding up.

*Indexation*

39 Public service pension schemes.  
40 Other pension schemes.

*Charges by pension arrangements*

41 Charges in respect of pension sharing costs.

*Adaptation of statutory schemes*

42 Extension of scheme-making powers.  
43 Power to extend judicial pension schemes.

*Supplementary*

44 Disapplication of restrictions on alienation.  
45 Information.  
46 Interpretation of Chapter I.

**CHAPTER II**

SHARING OF STATE SCHEME RIGHTS

47 Shareable state scheme rights.  
48 Activation of benefit sharing.  
49 Creation of state scheme pension debits and credits.  
50 Effect of state scheme pension debits and credits.  
51 Interpretation of Chapter II.

**PART V**

WELFARE

**CHAPTER I**

SOCIAL SECURITY BENEFITS

*Additional pensions*

52 Preservation of rights in respect of additional pensions.

*State maternity allowance*

53 Extension of entitlement to state maternity allowance.

*Benefits for widows and widowers*

54 Bereavement payments.  
55 New allowances for bereaved spouses.

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

- 56 Entitlement to Category B retirement pension by reference to new allowances.

*Work-focused interviews*

- 57 Claim or full entitlement to certain benefits conditional on work-focused interview.  
58 Optional work-focused interviews.

*Jobseeker's allowance*

- 59 Couples to make joint claim for allowance.  
60 Special schemes for claimants for jobseeker's allowance.

*Incapacity for work*

- 61 Incapacity for work: personal capability assessments.

*Incapacity benefits*

- 62 Incapacity benefit: restriction to recent contributors.  
63 Incapacity benefit: reduction for pension payments.  
64 Incapacity benefit: persons incapacitated in youth.  
65 Abolition of severe disablement allowance.

*Disability benefits*

- 66 Attendance allowance.  
67 Disability living allowance.

*Miscellaneous*

- 68 Certain overpayments of benefit not to be recoverable.  
69 Child benefit: claimant to state national insurance number.  
70 Welfare benefits: miscellaneous amendments.

*Supplementary*

- 71 Sharing of functions as regards claims and information.  
72 Supply of information for certain purposes.

## CHAPTER II

### NATIONAL INSURANCE CONTRIBUTIONS

- 73 New threshold for primary Class 1 contributions.  
74 New threshold for primary Class 1 contributions: Northern Ireland.  
75 Earnings of workers supplied by service companies etc.  
76 Earnings of workers supplied by service companies etc: Northern Ireland.  
77 Class 1B contributions.  
78 Class 1B contributions: Northern Ireland.

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

## CHAPTER III

### OTHER WELFARE PROVISIONS

- 79 Measures to reduce under-occupation by housing benefit claimants.
- 80 Supply of information for child support purposes.

#### PART VI

##### GENERAL

###### *Miscellaneous*

- 81 Contributions and pensions administration.
- 82 Authorisation of certain expenditure.

###### *Supplementary*

- 83 Regulations and orders.
- 84 Consequential amendments etc.
- 85 Transitional provisions.
- 86 General financial provisions.
- 87 Corresponding provisions for Northern Ireland.
- 88 Repeals.
- 89 Commencement.
- 90 Extent.
- 91 Short title, general interpretation and Scottish devolution.

---

## SCHEDULES

### SCHEDULE 1 — Application of 1993 and 1995 Acts to registered schemes

- 1 (1) The provisions specified in sub-paragraph (2) shall apply as...
- 2 (1) Sections 98 to 100 of the 1995 Act (gathering...
- 3 (1) Section 99 of the 1995 Act shall have effect...

### SCHEDULE 2 — Pensions: miscellaneous amendments

#### *Income payments orders against pension payments*

- 1 In section 32(2) of the Bankruptcy (Scotland) Act 1985 (vesting...
- 2 In section 310(7) of the Insolvency Act 1986 (bankrupt's income...

#### *Extended meaning of "personal pension scheme"*

- 3 (1) In the Pension Schemes Act 1993—

#### *Revaluation of earnings factors: meaning of "relevant year"*

- 4 In section 16(5) of the Pension Schemes Act 1993 (revaluation...

#### *Interim arrangements*

- 5 (1) Section 28 of the Pension Schemes Act 1993 (ways...

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

*Effect of certain orders on guaranteed minimum pensions*

- 6 In section 47 of the Pension Schemes Act 1993 (entitlement...

*Mandatory payment of contributions equivalent premiums*

- 7 (1) In section 55 of the Pension Schemes Act 1993...

*Payment by Secretary of State of unpaid pension contributions*

- 8 (1) Paragraph 2 of Schedule 4 to the Pension Schemes...

*Supervision by the Occupational Pensions Regulatory Authority*

- 9 In section 3(2)(b) of the Pensions Act 1995 (power of...  
10 In section 8(4) of the Pensions Act 1995 (provision which...  
11 In section 10 of the Pensions Act 1995 (imposition of...

*Occupational pension schemes: institutions who may hold money deposited by trustees etc.*

- 12 (1) Section 49 of the Pensions Act 1995 (other responsibilities...

*Annual increase in rate of pension*

- 13 Annual increase in rate of pension

*Occupational pension schemes: certificates etc. relating to minimum funding requirement*

- 14 Occupational pension schemes: certificates relating to minimum funding requirement

*Excess assets of wound-up schemes*

- 15 Excess assets of wound-up schemes

*Pensions Compensation Board*

- 16 Pensions Compensation Board

*Diligence against pensions: Scotland*

- 17 In section 94(3) of the Pensions Act 1995 (application of...

*Pensionable service*

- 18 In section 124(3) of the Pensions Act 1995 (matters to...

*Occupational pension schemes: rights of employee who is director of corporate trustee*

- 19 (1) The Employment Rights Act 1996 is amended as follows....

SCHEDULE 3 — Pension sharing orders: England and Wales

- 1 The Matrimonial Causes Act 1973 is amended as follows.  
2 After section 21 there is inserted— Pension sharing orders. (1) For the purposes of this Act, a pension sharing...  
3 In section 24 (property adjustment orders in connection with divorce...  
4 After section 24A there is inserted— Pension sharing orders in...  
5 In section 25 (matters to which the court is to...  
6 In section 25A(1) (court's duty to consider desirability of exercising...

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

- 7 (1) Section 31 (variation, discharge etc. of certain orders for...
- 8 In section 33A (consent orders), in subsection (3), in the...
- 9 In section 37 (avoidance of transactions intended to prevent or...
- 10 After section 40 there is inserted— Appeals relating to pension...
- 11 In section 52 (interpretation), in subsection (2), for “and” at...

#### SCHEDULE 4 — Amendments of sections 25B to 25D of the Matrimonial Causes Act 1973

- 1 (1) Section 25B of the Matrimonial Causes Act 1973 is...
- 2 (1) Section 25C of that Act is amended as follows....
- 3 (1) Section 25D of that Act is amended as follows....

#### SCHEDULE 5 — Pension credits: mode of discharge

##### *Funded pension schemes*

- 1 (1) This paragraph applies to a pension credit which derives...

##### *Unfunded public service pension schemes*

- 2 (1) This paragraph applies to a pension credit which derives...

##### *Other unfunded occupational pension schemes*

- 3 (1) This paragraph applies to a pension credit which derives...

##### *Other pension arrangements*

- 4 (1) This paragraph applies to a pension credit which derives...

##### *Appropriate rights*

- 5 For the purposes of this Schedule, rights conferred on the...

##### *Qualifying arrangements*

- 6 (1) The following are qualifying arrangements for the purposes of...

##### *Disqualification as destination for pension credit*

- 7 (1) If a pension credit derives from a pension arrangement...

##### *Adjustments to amount of pension credit*

- 8 (1) If— (a) a pension credit derives from an occupational...
- 9 If— (a) a person’s shareable rights under a pension arrangement...
- 10 The Secretary of State may by regulations make provision for...

##### *General*

- 11 Liability in respect of a pension credit shall be treated...
- 12 Liability in respect of a pension credit may not be...
- 13 Regulations under paragraph 5(b) or 7(3) may provide for calculation...
- 13A The provisions of this Schedule are subject to
- 14 In this Schedule— “funded”, in relation to an occupational pension...

#### SCHEDULE 6 — Effect of state scheme pension debits and credits

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

- 1 The Contributions and Benefits Act is amended as follows.
- 2 After section 45A there is inserted— Reduction of additional pension...
- 3 After section 55 there is inserted— Shared additional pension Shared...

#### SCHEDULE 7 — Joint claims for jobseeker's allowance

##### *Jobseekers Act 1995 (c.18)*

- 1 The Jobseekers Act 1995 has effect subject to the following...
- 2 (1) Section 1 (entitlement to jobseeker's allowance) is amended as...
- 3 In section 2(1) (the contribution-based conditions), for “section 1(2)(d) (i)” substitute...
- 4 (1) In subsection (1) of section 3 (the income-based conditions),...
- 5 (1) Section 4 (amount of jobseeker's allowance) is amended as...
- 6 After section 4 insert— Amount payable in respect of joint-claim...
- 7 (1) Section 8 (power to make regulations requiring attendance etc.)...
- 8 In section 9(12) (jobseeker's agreement ends when allowance ends), at...
- 9 (1) Section 13 (income and capital for the purposes of...
- 10 After section 15 (effect on family of one member being...
- 11 In section 17 (reduction of allowance payable to young persons),...
- 12 In section 19 (allowance not payable though conditions for entitlement...
- 13 After section 20 insert— Denial or reduction of joint-claim jobseeker's...
- 14 (1) Section 31 (termination of awards where another entitlement exists)...
- 15 (1) Section 35 (interpretation) is amended as follows.
- 16 (1) Schedule 1 (jobseeker's allowance: supplementary provisions) is amended as...

##### *Social Security Act 1998 (c.14)*

- 17 In section 39(1) of the Social Security Act 1998 (interpretation...

#### SCHEDULE 8 — Welfare benefits: minor and consequential amendments Part I — BEREAVEMENT BENEFITS

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

- 1 (1) Section 617 of the Income and Corporation Taxes Act...

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

- 2 The Contributions and Benefits Act has effect subject to the...
- 3 (1) Section 20 (descriptions of contributory benefits) is amended as...
- 4 (1) Section 21 (contribution conditions) is amended as follows.
- 5 In section 46(2) (modifications of s. 45 for calculating additional...
- 6 In section 48B (Category B retirement pension for widows and...
- 7 In section 48C(4) (category B retirement pension: general), for “or...
- 8 (1) Section 60 (complete or partial failure to satisfy contribution...
- 9 In section 61(1) (exclusion of increase of benefit for failure...
- 10 In section 61A(3) (contributions paid in error)—
- 11 In section 80(5) (beneficiary's dependent children)— (a) for “payable by...
- 12 In section 150 (interpretation of provisions relating to Christmas bonus),...



*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

- 13 (1) Schedule 3 (contribution conditions for entitlement to benefit) is...  
14 In Part IV of Schedule 4 (increases for dependants), after...

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

- 15 The Administration Act is amended as follows.  
16 In section 1(2)(a) (entitlement to benefit dependent on claim), for...  
17 For section 3 (and the cross-heading preceding it) substitute—  
Bereavement...

*Pension Schemes Act 1993 (c.48)*

- 18 (1) Section 46 of the Pension Schemes Act 1993 (effect...

*Pensions Act 1995 (c.26)*

- 19 (1) Section 128 of the Pensions Act 1995 (additional pension:....  
Part II — INCAPACITY

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

- 20 The Contributions and Benefits Act has effect subject to the...  
21 In section 21 (contribution conditions)— (a) in subsection (1), after...  
22 In section 30B (incapacity benefit: rate), at the end add—...  
23 (1) Section 171A (test of incapacity for work) is amended...  
24 In section 171B(1) (the “own occupation test”), for “the test...  
25 In section 176 (parliamentary control), in subsection (1)(a) (regulations  
subject...  
Part III — ABOLITION OF SEVERE DISABLEMENT ALLOWANCE

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

- 26 In section 90 of the Contributions and Benefits Act (beneficiaries...

*Criminal Justice Act 1991 (c.53)*

- 27 In section 24(4) of the Criminal Justice Act 1991 (recovery...  
Part IV — INCOME SUPPORT

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

- 28 In section 124(1)(f) of the Contributions and Benefits Act (entitlement...  
Part V — JOBSEEKER’S ALLOWANCE

*Jobseekers Act 1995 (c.18)*

- 29 (1) The Jobseekers Act 1995 is amended as follows.  
Part VI — MATERNITY ALLOWANCE

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

- 30 The Contributions and Benefits Act has effect subject to the...  
31 (1) Section 21 (contribution conditions) is amended as follows.  
32 In section 176(1)(c) (parliamentary control), after “section 28(2)” insert  
— section...  
Part VII — RETIREMENT PENSIONS

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

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

- 33 In section 48A of the Contributions and Benefits Act (category...  
Part VIII — ADMINISTRATION OF BENEFITS
- 34 (1) In each of the provisions of the Administration Act...

SCHEDULE 9 — New threshold for primary Class 1 contributions  
Part I — NEW PRIMARY THRESHOLD

*Earnings limits and thresholds for Class 1 contributions*

- 1 For section 5 of the Contributions and Benefits Act substitute—...

*Liability for Class 1 contributions*

- 2 For section 6 of the Contributions and Benefits Act substitute—...

*Notional payment of primary Class 1 contribution  
where earnings not less than lower earnings limit*

- 3 After section 6 of the Contributions and Benefits Act insert—...

*Calculation of primary Class 1 contributions*

- 4 .....

*Calculation of secondary Class 1 contributions*

- 5 For section 9 of the Contributions and Benefits Act substitute—...  
Part II — REDUCED CONTRIBUTIONS IN RESPECT OF MEMBERS OF  
CONTRACTED-OUT SCHEMES

*Reduced rates for members of salary related contracted-out schemes*

- 6 (1) Section 41 of the Pension Schemes Act 1993 is...

*Reduced rates for members of money purchase contracted-out schemes*

- 7 (1) Section 42A of the Pension Schemes Act 1993 is...

*Payments by Inland Revenue out of and into National Insurance Fund*

- 8 (1) Section 177 of the Pension Schemes Act 1993 is...  
Part III — NATIONAL HEALTH SERVICE ALLOCATION
- 9 (1) Section 162 of the Administration Act is amended as...

SCHEDULE 10 — New threshold for primary Class 1 contributions: Northern  
Ireland  
Part I — NEW PRIMARY THRESHOLD

*Earnings limits and thresholds for Class 1 contributions*

- 1 For section 5 of the Social Security Contributions and Benefits...

*Liability for Class 1 contributions*

- 2 For section 6 of the Social Security Contributions and Benefits...

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

*Notional payment of primary Class 1 contribution  
where earnings not less than lower earnings limit*

3 After section 6 of the Social Security Contributions and Benefits...

*Calculation of primary Class 1 contributions*

4 .....

*Calculation of secondary Class 1 contributions*

5 For section 9 of the Social Security Contributions and Benefits...

Part II — REDUCED CONTRIBUTIONS IN RESPECT OF MEMBERS OF  
CONTRACTED-OUT SCHEMES

*Reduced rates for members of salary related contracted-out schemes*

6 (1) Section 37 of the Pension Schemes (Northern Ireland) Act...

*Reduced rates for members of money purchase contracted-out schemes*

7 (1) Section 38A of the Pension Schemes (Northern Ireland) Act...

*Payments by Inland Revenue out of and into National Insurance Fund*

8 (1) Section 172 of the Pension Schemes (Northern Ireland) Act...

Part III — HEALTH SERVICE ALLOCATION

9 (1) Section 142 of the Social Security Administration (Northern  
Ireland)...

SCHEDULE 11 — Contributions and pensions administration

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

- 1 The Contributions and Benefits Act is amended as follows.
- 2 In section 2 (categories of earners), for subsection (2A) there...
- 3 In paragraph 8 of Schedule 1 (general regulation-making powers), at...

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

- 4 The Administration Act is amended as follows.
- 5 In section 116 (legal proceedings), in subsection (5A) for the...
- 6 In section 121A (recovery of contributions etc. in England and...
- 7 In section 121E (supply of contributions etc. information held by...
- 8 In section 121F (supply to Inland Revenue for purposes of...

*Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*

- 9 The Social Security Contributions and Benefits (Northern Ireland) Act  
1992...
- 10 In section 2 (categories of earners), for subsection (2A) there...
- 11 In section 172 (Assembly, etc. control of regulations and orders),...
- 12 In paragraph 8 of Schedule 1 (general regulation-making powers), at...

*Social Security Administration (Northern Ireland) Act 1992 (c.8)*

- 13 The Social Security Administration (Northern Ireland) Act 1992 is  
amended...

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

- 14 In section 110 (legal proceedings), for subsection (5A) there is...
- 15 In section 115D (supply of contributions, etc. information held by...
- 16 In section 115E (supply to Inland Revenue for purposes of...
- 17 (1) In section 116 (supply of information held by tax...
- 18 (1) In section 145 (adjustments between the Northern Ireland National...
- 19 (1) In section 165 (regulations and orders - general), in...

*Pension Schemes Act 1993 (c.48)*

- 20 The Pension Schemes Act 1993 is amended as follows.
- 21 In section 40 (scope of Chapter II of Part III),...
- 22 In section 170 (decisions and appeals), as amended by section...
- 23 In section 185 (consultation about regulations), in subsection (8) for...

*Pension Schemes (Northern Ireland) Act 1993 (c.49)*

- 24 The Pension Schemes (Northern Ireland) Act 1993 is amended as...
- 25 (1) In section 154 (disclosure of information between government departments,...
- 26 In section 165 (decisions and appeals), as amended by Article...
- 27 (1) In section 177 (orders and regulations - general provisions),...
- 28 In section 180(2) (consultation about regulations)— (a) for “the appropriate...

*Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2)*

- 29 The Social Security Contributions (Transfer of Functions, etc.) Act 1999...
- 30 In section 3 (general functions of Inland Revenue), subsection (3)(c)...
- 31 In section 4 (recovery of contributions where income tax recovery...
- 32 In Schedule 1 (transfer of Contributions Agency functions and associated...
- 33 In Schedule 2 (transfer of functions under subordinate legislation), the...

*Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)*

- 34 In Schedule 2 to the Social Security Contributions (Transfer of...

*Transfer of certain functions under subordinate legislation: Great Britain*

- 35 There are hereby transferred to the Commissioners of Inland Revenue —...

*Transfer of certain functions under subordinate legislation: Northern Ireland*

- 36 (1) There are hereby transferred to the Commissioners of Inland...

*Savings*

- 37 Paragraphs 1 and 2 of Schedule 8 to the Social...
- 38 Paragraphs 1 and 2 of Schedule 7 to the Social...

SCHEDULE 12 — Consequential amendments

Part I — AMENDMENTS CONSEQUENTIAL ON PARTS III AND IV

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

*Supreme Court Act 1981 (c.54)*

- 1 In paragraph 3 of Schedule 1 to the Supreme Court...

*Matrimonial and Family Proceedings Act 1984 (c.42)*

- 2 The Matrimonial and Family Proceedings Act 1984 is amended as...  
3 In section 17, for subsection (1) there is substituted—  
4 In section 21— (a) the word “made”, in both places,...

*Family Law (Scotland) Act 1985 (c.37)*

- 5 The Family Law (Scotland) Act 1985 has effect subject to...  
6 In section 8, after subsection (3) there is inserted—  
7 After section 8 there is inserted— Pension sharing orders:  
apportionment...  
8 (1) Section 10 is amended as follows.  
9 (1) Section 12A is amended as follows.  
10 In section 13(2)(b), after “property” there is inserted “ ,...  
11 (1) Section 16 is amended as follows.  
12 In section 27(1), the following definitions are inserted at the...

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

- 13 In section 659D(2) of the Income and Corporation Taxes Act...

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

- 14 The Contributions and Benefits Act has effect subject to the...  
15 (1) Section 20 is amended as follows.  
16 In section 21(1), after “41 below” there is inserted “...  
17 In section 39(1), (2) and (3), for “45A” there is...  
18 In section 43, at the end there is inserted—  
19 In section 48A(4), for “45A” there is substituted “ 45B...  
20 In section 48B(2) and (3), for “45A” there is substituted...  
21 In section 48C(4), for “45A” there is substituted “ 45B...  
22 In section 54(1), at the end there is inserted “...  
23

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

- 24 The Administration Act is amended as follows.  
24 In section 150(1)— (a) after paragraph (c) there is inserted—...  
25 (1) Section 155A is amended as follows.  
26 In section 163(2)— (a) after paragraph (a) there is inserted—...  
27 In section 165(5)(b), after “section 163(2)(a)” there is inserted “...  
28

*Pension Schemes Act 1993 (c.48)*

- 29 The Pension Schemes Act 1993 has effect subject to the...  
29 In section 50(1)— (a) in paragraph (a), at the end...  
30 (1) Section 52 is amended as follows.  
31 (1) Section 83 is amended as follows.  
32 In section 85, after “73(2)(b)” there is inserted “ or...  
33 In section 93, after subsection (1) there is inserted—  
34 In section 93A, after subsection (1) there is inserted—  
35 In section 94, after subsection (1A) there is inserted—

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

- 36 In section 96, there is inserted at the end—
- 37 (1) Section 98 is amended as follows.
- 38 (1) Section 100 is amended as follows.
- 39 (1) Section 129 is amended as follows.
- 40 (1) Section 178 is amended as follows.
- 41 In section 181(1)— (a) after the definition of “occupational pension...
- 42 In section 183(3), for “and 97(1)” there is substituted “...

*Pensions Act 1995 (c.26)*

- 43 The Pensions Act 1995 has effect subject to the following...
- 44 Pensions Act 1995 (c.26)
- 45 Pensions Act 1995 (c.26)
- 46 Pensions Act 1995 (c.26)
- 47 Pensions Act 1995 (c.26)
- 48 Pensions Act 1995 (c.26)
- 49 Pensions Act 1995 (c.26)
- 50 (1) Section 38 is amended as follows.
- 51 In section 51(6), after “a pension” there is inserted “...
- 52 In section 53, after subsection (3) there is inserted—
- 53 Pensions Act 1995 (c.26)
- 54 In section 68(2), for “and” at the end of paragraph...
- 55 Pensions Act 1995 (c.26)
- 56 In section 74(3)(b), at the end there is inserted “...
- 57 (1) Section 91 is amended as follows.
- 58 (1) Section 92 is amended as follows.
- 59 (1) Section 93 is amended as follows.
- 60 Pensions Act 1995 (c.26)
- 61 (1) Section 124 is amended as follows.
- 62 (1) Section 166 is amended as follows.
- 63 In section 167(4)— (a) for “scheme”, where first occurring, there...

*Family Law Act 1996 (c.27)*

- 64 The Family Law Act 1996 has effect subject to the...
  - 65 (1) Schedule 2 is amended as follows.
  - 66 (1) Schedule 8 is amended as follows.
- Part II — OTHER CONSEQUENTIAL AMENDMENTS

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

- 67 The Bankruptcy (Scotland) Act 1985 has effect subject to the...
- 68 In section 35(1), in paragraph (a) for “under the said...
- 69 After section 36C there is inserted— Recovery of excessive contributions...

*Insolvency Act 1986 (c.45)*

- 70 The Insolvency Act 1986 is amended as follows.
- 71 After section 342C there is inserted— Recovery of excessive contributions...
- 72 In section 384(1) (meaning of “prescribed” in the second Group...

*Status: Point in time view as at 06/04/2006.*

*Changes to legislation: Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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)*

---

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

- 73 The Income and Corporation Taxes Act 1988 is amended as...
- 74 In section 172(3) (exceptions from tax), for “earnings threshold” substitute...
- 75 In section 617(2) (social security benefits and contributions), after paragraph...

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

- 76 The Contributions and Benefits Act has effect subject to the...
- 77 (1) Section 122(1) (interpretation of Parts I to VI etc.)...
- 78 (1) Paragraph 1 of Schedule 1 (supplementary provisions relating to...

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

- 79 The Administration Act has effect subject to the following amendments...
- 80 After section 140E insert— Financing of other expenditure. (1) The Secretary of State may make to a local...
- 81 In section 170(5) (enactments conferring functions in respect of which...
- 82 In section 189 (regulations and orders—general), after subsection (7) insert—...
- 83 In section 190 (Parliamentary control of orders and regulations), in...

*Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c.7)*

- 84 The Social Security Contributions and Benefits (Northern Ireland) Act 1992...
- 85 (1) Section 121(1) (interpretation of Parts I to VI etc.)...
- 86 (1) Paragraph 1 of Schedule 1 (supplementary provisions relating to...

*Social Security Act 1998 (c.14)*

- 87 In Schedule 2 to the Social Security Act 1998 (decisions...

SCHEDULE 13 — Repeals

- Part I — PENSIONS: MISCELLANEOUS
- Part II — PENSIONS ON DIVORCE ETC
- Part III — PENSION SHARING
- Part IV — ABOLITION OF SEVERE DISABLEMENT ALLOWANCE
- Part V — BENEFITS: MISCELLANEOUS
- Part VI — NATIONAL INSURANCE CONTRIBUTIONS ETC
- Part VII — NATIONAL INSURANCE CONTRIBUTIONS ETC: NORTHERN IRELAND

**Status:**

Point in time view as at 06/04/2006.

**Changes to legislation:**

Welfare Reform and Pensions Act 1999 is up to date with all changes known to be in force on or before 07 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.