

SCHEDULE C5

LIMITATIONS ON CONTRIBUTIONS AND BENEFITS

PART I

GENERAL

“Class A members”, “Class B members” and “Class C members”

1.—(1) In this Schedule, unless the context otherwise requires—

“member” includes a former member;

“Class A member” means a member who—

- (a) became a member on or after 1st June 1989 and is not to be treated as a Class B member or Class C member by virtue of sub-paragraph (2); or
- (b) was a Class B member or a Class C member immediately before that date and is deemed to have become a Class A member by virtue of making an election under sub-paragraph (3);

“Class B member” means a member who—

- (a) became a member on or after 17th March 1987 and before 1st June 1989;
- (b) is not to be treated as a Class C member by virtue of sub-paragraph (2); and
- (c) is not deemed to have become a Class A member by virtue of making an election under sub-paragraph (3);

“Class C member” means a member who—

- (a) became a member before 17th March 1987 or is to be treated as a Class C member by virtue of sub-paragraph (2); and
- (b) is not deemed to have become a Class A member by virtue of duly making an election under sub-paragraph (3).

(2) A person may be treated for the purposes of this Schedule as being a Class B member or a Class C member, notwithstanding that he did not become a member of the Scheme before 1st June 1989 or, as the case may be, 17th March 1987, if on application to them by the administering authority the Commissioners of Inland Revenue agree in writing that he may be so treated by virtue of previous membership of a pension scheme approved under Chapter I of Part XIV of the Income and Corporation Taxes Act 1988⁽¹⁾.

(3) If a Class B member or a Class C member duly elects by notice in writing to the administering authority before the relevant date that he wishes to be treated as a Class A member for the purposes of this Schedule, he shall be deemed to have become a Class A member on 1st June 1989.

(4) For the purposes of sub-paragraph (3) “the relevant date”, in relation to any member, means the date on which he ceases to be a member for any reason (including death).

(5) For the purposes of this paragraph, a person shall only be treated as being a Class B member or a Class C member at any time by virtue of having become a member before 1st June 1989 or, as the case may be, 17th March 1987 if—

- (a) he has continued to be a member throughout a period beginning before that date and ending with that time; or

(1) 1988 c. 1.

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- (b) the conditions mentioned in sub-paragraph (6) are satisfied in relation to the part of that period when he was not a member.
- (6) The conditions mentioned in sub-paragraph (5)(b) are—
 - (a) that his membership ceased on his secondment or posting to another employer, at the time of the secondment or posting he had a definite expectation that he would become a member again when it ended, and he again became a member at the end of his secondment or posting;
 - (b) his membership ceased by reason of his unpaid absence and he began paying contributions again under regulation C4 within one month of returning to work;
 - (c) in the case of a female member, her membership ceased wholly or partly because of pregnancy or confinement and she began paying contributions again under that regulation within one month of returning to work in accordance with section 39 or 41 of the Employment Protection (Consolidation) Act 1978⁽²⁾ (which confers the right to return to work following pregnancy or confinement); or
 - (d) his membership ceased otherwise than as mentioned in paragraph (a), (b) or (c) and he began paying contributions again under that regulation within one month of returning to work.

(2) 1978 c. 44; sections 39 and 41 were substituted by the Trade Union Reform and Employment Rights Act 1993 (c. 19), section 23, Schedule 2.