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STATUTORY INSTRUMENTS

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**1996 No. 1172**

**Occupational Pension Schemes  
(Contracting-out) Regulations 1996**

**PART II**

**CERTIFICATION OF EMPLOYMENTS**

**Issue of contracting-out certificates.**

**8.**—(1) Subject to the provisions of this regulation, when the Secretary of State has determined that an employment should be treated, either in relation to all earners in it or in relation to any specified category or description of earners, as contracted-out employment, he shall issue and send to the employer concerned a contracting-out certificate.

(2) The contracting-out certificate shall specify—

- (a) the name and address of the employer;
- (b) the name of the scheme by reference to which that employment is to be so treated;
- (c) the employments to which the certificate relates or, if the contracting-out certificate does not relate to all earners in those employments, the categories or descriptions of the earners to whom it relates; and
- (d) the date from which the certificate is to have effect,<sup>[F1]</sup> being a date before the second abolition date].

<sup>[F2]</sup>(3) The Commissioners of Inland Revenue are not to issue a contracting-out certificate unless they consider it appropriate to do so and the scheme satisfied any contracting-out conditions or requirements which applied to the scheme from the date on which the certificate is to have effect.]

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**Textual Amendments**

- F1** Words in reg. 8(2)(d) substituted (6.4.2016) by [The Occupational Pension Schemes \(Schemes that were Contracted-out\) \(No.2\) Regulations 2015 \(S.I. 2015/1677\)](#), regs. 1(2)(b), **28(5)(a)**
- F2** Reg. 8(3) inserted (6.4.2016) by [The Occupational Pension Schemes \(Schemes that were Contracted-out\) \(No.2\) Regulations 2015 \(S.I. 2015/1677\)](#), regs. 1(2)(b), **28(5)(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the Occupational Pension Schemes (Contracting-out) Regulations 1996, Section 8.