
STATUTORY INSTRUMENTS

2015 No. 1677

**The Occupational Pension Schemes (Schemes that
were Contracted-out) (No.2) Regulations 2015**

PART 5

**AMENDMENT OF THE OCCUPATIONAL PENSION
SCHEMES (CONTRACTING-OUT) REGULATIONS 1996**

Amendments relating to cessation of contracting-out before the second abolition date

- 29.**—(1) The 1996 Regulations are amended as follows.
- (2) In regulation 44 (notifications to the Commissioners of Inland Revenue)—
- (a) in paragraph (1)—
 - (i) after “treated as terminated” insert “before the second abolition date”; and
 - (ii) after “regulation 43” insert “(as it had effect immediately before that date)”;
 - (b) in paragraph (2) for “A notification required to be given under paragraph (1) may be given at any time within the period of one month before the expected date of termination but if not so given” substitute “If a notification required to be given under paragraph (1) was not given before the expected date of termination it”;
 - (c) in paragraph (4) after “any case where” insert “, before the second abolition date,”; and
 - (d) in paragraph (7)—
 - (i) for “to whom a contracting-out certificate has been issued” substitute “to whom a contracting-out certificate was issued”; and
 - (ii) for “relates” in both places where it occurs, substitute “related”.
- (3) In regulation 45 (approval of arrangements for schemes ceasing to be contracted-out)—
- (a) in paragraph (1)—
 - (i) omit the words from the beginning to “principal appointed day,”; and
 - (ii) after “arrangements” in the final place where it occurs, insert “for cessation of contracting-out before the second abolition date”;
 - (b) in paragraph (2) for “sections 12C of the 1993 Act (transfer or discharge of section 9(2B) rights)” substitute “section 37A of the 1993 Act (transfer of liabilities etc.: schemes contracted-out on or after 6th April 1997)”; and
 - (c) in paragraph (3)(a), after “the scheme must” in the first place in which those words appear insert “, until the second abolition date,”.
- (4) In regulation 46 (supervision of schemes that have ceased to contract out), in the heading at the end insert “before the second abolition date”.
- (5) In regulation 47 (circumstances in which the Commissioners of Inland Revenue may vary or cancel a contracting-out certificate)—

- (a) in paragraph (1)—
 - (i) for “applies” substitute “applied”; and
 - (ii) after “from such date” insert “(being a date before the second abolition date)”; and
 - (b) in paragraph (2)(a) and (b), before “salary-related contracted-out scheme” insert “scheme that was a”.
- (6) In regulation 76(1) (prevention of recovery by employers of Class 1 contributions where certificate cancelled under section 36(3) of the 1993 Act) at the end insert “before the second abolition date”.
- (7) In regulation 78 (revocations), for “73 and 77” substitute “15 and 16 of the Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015”.

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Schemes that were Contracted-out) (No.2) Regulations 2015, Section 29.