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STATUTORY INSTRUMENTS

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**2016 No. 200**

The Pensions Act 2014 (Abolition of Contracting-out for Salary Related Pension Schemes)  
(Consequential Amendments and Savings) Order 2016

PART 3

Amendments coming into force on 6th April 2017

**Amendment of the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000**

**30.**—(1) The Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 are amended as follows.

(2) In regulation 1(2)(1), in the appropriate places insert—

““guaranteed minimum pension” has the meaning given in section 8(2) (meaning of “contracted-out employment” etc.) of the 1993 Act;”;

““HMRC” means the Commissioners of Her Majesty’s Revenue and Customs;”;

““scheme reconciliation service” means the service set up by HMRC which allows schemes to compare the scheme’s records of members who have been contracted-out, and the value of members’ guaranteed minimum pensions, with HMRC’s records of the same, with a view to removing any errors in the scheme’s or HMRC’s records;”;

““the second abolition date” has the meaning given in section 181(1) (general interpretation) of the 1993 Act;”.

(3) In regulation 3(a), for sub-paragraph (ii)(2) substitute—

“(ii) the scheme ceased to be a contracted-out scheme in the 12 month period ending on the second abolition date, and the trustees or managers of the scheme are seeking to reach an agreement with HMRC as to the scheme’s liabilities for guaranteed minimum pensions or section 9(2B) rights of members through the scheme reconciliation service but such agreement has not yet been reached;”.

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(1) Regulation 1(2) was amended by [S.I. 2000/2691](#), [S.I. 2003/1727](#) and [S.I. 2008/1050](#). The definition of “section 9(2B) rights” in regulation 1(2) is amended by article 16(2)(b) of this instrument.

(2) Sub-paragraph (ii) was substituted by article 16(3) of this instrument.