

## SCHEDULES

### SCHEDULE 4

Section 14.

#### OCCUPATIONAL AND PERSONAL PENSION SCHEMES

#### PART I

#### PROTECTING PENSIONS

*Occupational pensions: independent trustee where employer insolvent etc*

- 1 The following sections shall be inserted after the section 57B of the Pensions Act inserted by paragraph 11 below—

**“57C Requirement for independent trustee where employer becomes insolvent etc**

- (1) This section applies in relation to an occupational pension scheme which is constituted by trust deed—
- (a) if a person (“the practitioner”) commences to act as an insolvency practitioner in relation to a company which, or an individual who, is the employer of persons in the description or category of employment to which the scheme relates; or
  - (b) if the official receiver becomes—
    - (i) the liquidator or provisional liquidator of a company which is the employer of any such persons, or
    - (ii) the receiver and the manager, or the trustee, of the estate of a bankrupt who is the employer of any such persons.
- (2) If and so long as this section applies to a scheme, it shall be the duty of the practitioner or official receiver—
- (a) to satisfy himself that at all times at least one of the trustees of the scheme is an independent person; and
  - (b) if at any time he is not so satisfied, to appoint under this paragraph, or to secure the appointment of, an independent person as a trustee of the scheme;
- but this subsection is subject to subsection (5) below.
- (3) For the purposes of subsection (2) above a person is “independent” only if—
- (a) he has no interest in the assets of the employer or of the scheme, otherwise than as trustee of the scheme;
  - (b) he is neither connected with, nor an associate of—
    - (i) the employer;
    - (ii) any person for the time being acting as an insolvency practitioner in relation to the employer; or

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- (iii) the official receiver, acting in any of the capacities mentioned in subsection (1)(b) above in relation to the employer; and
- (c) he satisfies such other requirements as may be prescribed; and any reference in this section or section 57D below to an “independent trustee” shall be construed accordingly.
- (4) Sections 249 and 435 of the Insolvency Act 1986 (connected and associated persons) shall apply for the purposes of paragraph (b) of subsection (3) above as they apply for the purposes of that Act; and section 74 of the Bankruptcy (Scotland) Act 1985 (associated persons) shall apply for the purposes of that paragraph as that section applies for the purposes of the said Act of 1985.
- (5) Where, apart from this subsection, the duties imposed by subsection (2) above in relation to a scheme would fall to be discharged at the same time by two or more persons acting in different capacities, those duties shall be discharged—
- (a) if the employer is a company, by the person or persons acting as the company’s liquidator, provisional liquidator or administrator; or
  - (b) if the employer is an individual, by the person or persons acting as his trustee in bankruptcy or interim receiver of his property or as permanent or interim trustee in the sequestration of his estate.
- (6) If the practitioner or official receiver neglects or refuses to discharge any duty imposed upon him by subsection (2) above in relation to a scheme, any member of the scheme may apply to the appropriate court for an order requiring him to discharge his duties under that subsection.
- (7) Where this section applies in relation to a scheme, it shall cease to do so—
- (a) if some person other than the employer mentioned in subsection (1) above becomes the employer of persons in the description or category of employment to which the scheme relates; or
  - (b) if at any time neither the practitioner nor the official receiver is acting in relation to the employer;
- but nothing in this subsection affects the application of this section in relation to the scheme on any subsequent occasion when the conditions specified in subsection (1)(a) or (b) above are satisfied in relation to the scheme.
- (8) In this section—
- “acting as an insolvency practitioner” and “official receiver” shall be construed in accordance with sections 388 and 399 of the Insolvency Act 1986;
- “the appropriate court”, in relation to an application for an order under subsection (6) above, means—
- (a) if the employer in question is a company—
    - (i) where a winding up order has been made or a provisional liquidator appointed, the court which made the order or appointed the liquidator;
    - (ii) in any other case, any court having jurisdiction to wind up the company; and
  - (b) in any other case—

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- (i) in England and Wales, the court as defined in section 385 of the Insolvency Act 1986; or
- (ii) in Scotland, where sequestration has been awarded or, by virtue of the proviso to section 13(1) of the Bankruptcy (Scotland) Act 1985 (petition presented by creditor or trustee acting under trust deed) an interim trustee appointed, the court which made the award or appointment and, if no such award or appointment has been made, any court having jurisdiction under section 9 of that Act;

“bankrupt” has the meaning given by section 381 of the Insolvency Act 1986;

“company” means a company within the meaning given by section 735(1) of the Companies Act 1985 or a company which may be wound up under Part V of the Insolvency Act 1986 (unregistered companies);

“interim trustee” and “permanent trustee” have the same meaning as they have in the Bankruptcy (Scotland) Act 1985.

- (9) References in this section to an individual include, except where the context otherwise requires, references to a partnership and to any debtor within the meaning of the Bankruptcy (Scotland) Act 1985.

#### **57D Independent trustees: further provisions**

- (1) If and so long as section 57C above applies in relation to a scheme, no independent trustee of the scheme shall be removed from being a trustee by virtue only of any provision of the scheme.
- (2) If a trustee appointed under subsection (2)(b) of that section ceases to be an independent trustee, then—
  - (a) he shall forthwith give written notice of that fact to the practitioner or official receiver by whom the duties under that provision fall to be discharged; and
  - (b) he shall cease to be a trustee of the scheme, unless the circumstances are such that upon his cessation there would be no other trustee of the scheme, in which case he shall not cease by virtue of this subsection to be a trustee until such time as another trustee is appointed.
- (3) A trustee appointed under subsection (2)(b) of that section shall be entitled to be paid out of the scheme’s resources his reasonable fees for acting in that capacity and any expenses reasonably incurred by him in doing so, and to be so paid in priority to all other claims falling to be met out of the scheme’s resources.
- (4) If, immediately before the appointment of an independent trustee under subsection (2)(b) of that section, there is no trustee of the scheme other than the employer, the employer shall cease to be a trustee upon the appointment of the independent trustee.
- (5) If and so long as section 57C above applies in relation to a scheme—

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- (a) any power vested in the trustees or managers of the scheme and exercisable at their discretion shall be exercisable only by the independent trustee; and
  - (b) any power—
    - (i) which the scheme confers on the employer (otherwise than as trustee or manager of the scheme), and
    - (ii) which is exercisable by him at his discretion but only as trustee of the power,
 shall be exercisable only by the independent trustee;
- but if, in either case, there is more than one independent trustee, the power shall also be exercisable with the consent of at least half of those trustees by any person who could exercise it apart from this subsection.
- (6) Notwithstanding anything in section 155 of the Insolvency Act 1986 (court orders for inspection etc), if and so long as section 57C above applies in relation to a scheme, it shall be the duty of the practitioner or official receiver to provide the trustees of the scheme, as soon as practicable after the receipt of a request, with any information which the trustees may reasonably require for the purposes of the scheme.
  - (7) Any expenses incurred by the practitioner or official receiver in complying with a request under subsection (6) above shall be recoverable by him as part of the expenses incurred by him in the discharge of his duties; and he shall not be required under that subsection to take any action which involves expenses that cannot be so recovered, unless the trustees of the scheme undertake to meet them.
  - (8) The provisions of section 57C above and this section, and of any regulations made under that section or this section, override any provision of a scheme to the extent that it conflicts with them.
  - (9) The Secretary of State may make regulations modifying section 57C above and this section in their application—
    - (a) to any occupational pension scheme which applies to earners in employments under different employers;
    - (b) to any occupational pension scheme of which there are no members who are in pensionable service under the scheme, as defined in paragraph 3 of Schedule 16 to the 1973 Act; or
    - (c) to any case where a partnership is the employer, or one of the employers, in relation to an occupational pension scheme.
  - (10) Section 57C above and this section (other than this subsection) shall not apply in relation to an occupational pension scheme of a prescribed description.”

*Employer to make good deficiencies on winding up*

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The following section shall be inserted into the Pensions Act after the section 58A inserted by section 11 of this Act—

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### **“58B Deficiencies in the assets of a scheme on winding up**

- (1) If, in the case of an occupational pension scheme which is not a money purchase scheme, the value at the applicable time of the scheme’s liabilities, as determined in accordance with regulations, exceeds the value of its assets, as so determined, then—
- (a) an amount equal to the excess shall be treated as a debt due from the employer to the trustees of the scheme; and
  - (b) if that debt has not been discharged before the default time then, for the purposes of the law relating to winding up, bankruptcy or sequestration as it applies in relation to the employer, it shall be taken to arise at the default time.
- (2) In this section—
- “the applicable time” means the earlier of—
- (a) any time when the scheme is being wound up which falls before the default time; or
  - (b) the default time;
- “the default time” means—
- (a) in England and Wales—
    - (i) where the employer is a company, immediately before the company goes into liquidation, within the meaning of section 247(2) of the Insolvency Act 1986; or
    - (ii) where the employer is an individual, immediately before the commencement of his bankruptcy, within the meaning of section 278 of that Act; or
  - (b) in Scotland—
    - (i) where the employer is a company, immediately before the commencement of the company’s being wound up, within the meaning of section 129 of that Act; or
    - (ii) where the employer is a debtor, within the meaning of the Bankruptcy (Scotland) Act 1985, immediately before the date of sequestration as defined in section 12(4) of that Act;
- “the employer” means the employer of persons in the description or category of employment to which the scheme relates;
- “money purchase scheme” has the same meaning as it has in section 58A above.
- (3) The power to make regulations conferred by subsection (1) above includes power to provide—
- (a) that, in calculating the value of the scheme’s liabilities, any provision of the scheme which limits the amount of its liabilities by reference to the amount of its assets is to be disregarded;
  - (b) that the value of the scheme’s liabilities or assets is to be calculated and verified in such manner as may, in the particular case, be approved—
    - (i) by a prescribed person,

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- (ii) by a person with prescribed professional qualifications or experience, or
  - (iii) by a person approved by the Secretary of State,
- or that their value is to be calculated and verified in accordance with guidance prepared by a prescribed body.
- (4) This section is without prejudice to any other right or remedy which the trustees may have in respect of the deficiency.
  - (5) A debt due by virtue only of this section shall be regarded neither as a preferential debt for the purposes of the Insolvency Act 1986 nor as a preferred debt for the purposes of the Bankruptcy (Scotland) Act 1985.
  - (6) The Secretary of State may make regulations modifying this section in its application—
    - (a) to any occupational pension scheme which applies to earners in employments under different employers;
    - (b) to any case where a partnership is the employer, or one of the employers, in relation to an occupational pension scheme;
    - (c) to any occupational pension scheme of which there are no members who are in pensionable service under the scheme, as defined in paragraph 3 of Schedule 16 to the 1973 Act; or
    - (d) to any case where the assets and liabilities of the scheme are transferred to another occupational pension scheme.
  - (7) The provisions of this section and of any regulations made under it override any provision of a scheme to the extent that it conflicts with this section or those regulations.”

*Investment of scheme's resources*

3           After section 57 of the Pensions Act there shall be inserted the following section—

**“57A Restrictions on investment of scheme's resources in employer-related assets**

- (1) An occupational pension scheme shall comply with such restrictions as may be prescribed with respect to the proportion of its resources that may at any time be invested in, or in any description of, employer-related investments.
- (2) In this section—
  - “employer-related investments” means—
    - (a) shares or other securities issued by the employer or by any person who is connected with, or an associate of, the employer;
    - (b) land which is occupied or used by, or subject to a lease in favour of, the employer or any such person;
    - (c) property (other than land) which is used for the purposes of any business carried on by the employer or any such person;
    - (d) loans to the employer or any such person;
  - “the employer” means the employer of persons in the description or category of employment to which the scheme in question relates;

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“securities” means any asset, right or interest falling within paragraph 1, 2, 4 or 5 of Schedule 1 to the Financial Services Act 1986.

- (3) If and to the extent that any sums due and payable by a person to the trustees or managers of a scheme remain unpaid, those sums shall be regarded for the purposes of this section as loans made to that person by the trustees or managers, and resources of the scheme shall be regarded as invested accordingly.
- (4) Sections 249 and 435 of the Insolvency Act 1986 (connected and associated persons) shall apply for the purposes of this section as they apply for the purposes of that Act; and section 74 of the Bankruptcy (Scotland) Act 1985 shall apply for the purposes of this section as that section applies for the purposes of the said Act of 1985.”

#### *Revaluation of preserved pensions*

- 4 (1) For the definition of “qualifying pensionable service” in paragraph 2(3) of Schedule 1A to the Pensions Act (which precludes revaluation of accrued rights referable to service before 1st January 1985) there shall be substituted—
- ““qualifying pensionable service” means—
- (a) where the termination of pensionable service occurs after the coming into force of this paragraph of this definition, the whole of the member’s pensionable service, as defined in this sub-paragraph; and
- (b) in any other case, so much of any such service as falls on or after 1st January 1985.”
- (2) In paragraph 3 of that Schedule (average salary benefits) in sub-paragraph (5) (definition of “salaries”) for the words from “means” to “terminated” there shall be substituted the words “means, subject to sub-paragraph (5A) below, the member’s salaries for the period between the date when his pensionable service commenced and the date when it terminated”.
- (3) After that sub-paragraph there shall be inserted—
- “(5A) Where the member’s pensionable service terminated before the coming into force of this sub-paragraph, sub-paragraph (5) above shall have effect with the substitution for the words from “means” to “terminated” of the words “means the member’s salaries for the period between 1st January 1985 and the date when his pensionable service terminated”.”

## **PART II**

### MISCELLANEOUS AMENDMENTS

#### *Preservation of rights for persons opting out of schemes*

- 5 (1) In Schedule 16 to the 1973 Act, in sub-paragraph (1) of paragraph 6 (short service benefit where member’s service in relevant employment terminates before normal

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pension age etc) for the words “service in relevant employment” there shall be substituted the words “pensionable service”.

(2) At the end of that paragraph there shall be added—

“(6) In any case where—

- (a) the pensionable service of a member of a scheme terminated during the period beginning with 6th April 1988 and ending immediately before the coming into force of this sub-paragraph, otherwise than on the termination of his service in relevant employment, and
- (b) during that period no payments in discharge of his rights under the scheme were made in consequence of that termination,

sub-paragraph (1) above shall be taken at all times on and after 6th April 1988 (the date on which section 15 of the Social Security Act 1986 came into force) to have had effect in relation to that member and his rights under the scheme with the amendment made by paragraph 5(1) of Schedule 4 to the Social Security Act 1990 (which substituted the words “pensionable service” for the words “service in relevant employment”).”

(3) In paragraph 15(4) of that Schedule (commutation of widow's, widower's or dependant's benefit by the beneficiary) for the words “by the beneficiary” there shall be substituted the words “of that benefit”.

(4) In consequence of the amendment made by sub-paragraph (1) above—

- (a) in paragraph 2(b) of that Schedule (definition of “long service benefit”) after the words “remains in relevant employment” there shall be inserted the words “, and continues to render service which qualifies him for benefits,”;
- (b) in paragraph 17(1)(b) of that Schedule, for the words “relevant employment” there shall be substituted the words “pensionable service”;
- (c) in Schedule 1A to the Pensions Act (reevaluation of pensions and transfer values)—
  - (i) in paragraphs 1(1)(b), 2(2)(d) and 11(1)(b), sub-paragraph (ii) and the word “or” immediately preceding it shall cease to have effect;
  - (ii) in paragraphs 1(4) and 11(2), the words “ “relevant employment” ” shall be omitted; and
  - (iii) paragraph 12(1)(b) and the word “or” immediately preceding it shall cease to have effect.

*Contracting-out conditions: age at which pension or annuity is to commence under a money purchase scheme*

6 (1) In section 32 of the Pensions Act, in subsection (2B) (modifications of Schedule 1 to the 1986 Act in its application for the purpose of determining whether a money purchase scheme can be contracted-out) after paragraph (d)(ii) there shall be inserted—

“(iii) for the references in sub-paragraphs (3)(a) and (7)(a)(i) to the date on which the member attains pensionable age there shall be substituted a reference to a date not earlier than that on which he attains the age of 60 nor later than that on which he attains the age of 65; and”.

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- (2) The amendment made by sub-paragraph (1) above shall be taken to have come into force on 17th May 1990.

*Contracting-out conditions: guaranteed minimum for married women and widows paying reduced rate contributions*

- 7 (1) In section 33 of the Pensions Act, in subsection (1A) (special conditions in the case of married women and widows paying reduced rate contributions) in paragraph (a) after the words “if she attains pensionable age” there shall be inserted the words “and does not have a guaranteed minimum under section 35 below”.
- (2) In section 35 of that Act, after subsection (2) (calculation of guaranteed minimum by reference to earnings factors derived from earnings on which primary Class 1 contributions have been paid) there shall be added—
- “(2ZA) In determining the guaranteed minimum in a case where—
- (a) earnings such as are mentioned in subsection (1) above have been paid to a married woman or widow who is liable to pay primary Class 1 contributions at a reduced rate by virtue of section 3 of this Act, and
- (b) the tax week in which those earnings are paid falls in the tax year 1991-92 or any subsequent tax year,
- the married woman or widow shall be treated for the purposes of this section as having such earnings factors derived from those earnings as she would have had if primary Class 1 contributions had been payable, and paid, upon them otherwise than at a reduced rate.”
- (3) If, immediately before the coming into force of this paragraph, there is in force in relation to an occupational pension scheme a contracting-out certificate under Part III of the Pensions Act then, to the extent that the rules of the scheme are inconsistent with any provision made by sub-paragraph (1) or (2) above, they shall be overridden by that provision.

*Protection of earner’s and widow’s pensions*

- 8 (1) Sections 41A and 41B of the Pensions Act (protection of earner’s and widow’s pension) shall have effect, and be taken at all times on and after 21st July 1989 to have had effect, with the amendments made by sub-paragraphs (2) to (7) below, which are in substitution for the amendments made by paragraphs 6 and 7 of Schedule 6 to the 1989 Act; and those paragraphs shall be taken never to have come into force.
- (2) In section 41A of the Pensions Act, in subsection (1C) (which defines the “relevant aggregate”) after paragraph (c) there shall be added the words “and
- (d) where the scheme provides that part of the earner’s pension shall accrue after the termination of employment date by reason of employment after that date, the later earnings addition.”
- (3) After subsection (2) of that section there shall be inserted—
- “(2A) In this section “the later earnings addition” means the amount (if any) by which  $(R2 - G2)$  exceeds  $(R1 - G1)$ , where—
- R1 is the relevant sum;

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G1 is the earner's guaranteed minimum on the day after his termination of employment date;

R2 is the amount that would have been the relevant sum, had the weekly rate of the benefit which determines that sum been calculated by reference to the earner's later earnings level; and

G2 is that amount which bears to R2 the proportion which G1 bears to R1.

(2B) For the purposes of subsection (2A) above, the earner's "later earnings level" is the level of earnings by reference to which the weekly rate of the benefit which determines the relevant sum would have been calculated, had the termination of employment date fallen on the earlier of—

- (a) the commencement of payment date, or
- (b) the date on which the earner ceased to be in pensionable service under the scheme."

(4) In subsection (11) of that section (definitions) for the words "short service benefit" is" there shall be substituted the words "pensionable service" and "short service benefit" are

(5) In section 41B of the Pensions Act, in subsection (1A) (which defines the "relevant aggregate") after paragraph (c) there shall be added the words "and

- (d) where the scheme provides that part of the widow's pension shall accrue after the termination of employment date by reason of the earner's employment after that date, the later earnings addition."

(6) After subsection (3) of that section there shall be inserted—

"(3A) In this section "the later earnings addition" means the amount (if any) by which  $(R2 - G2)$  exceeds  $(R1 - G1)$ , where—

R1 is the relevant sum;

G1 is one half of the earner's guaranteed minimum on the day after his termination of employment date;

R2 is the amount that would have been the relevant sum, had the weekly rate of the pension which determines that sum been calculated by reference to the earner's later earnings level; and

G2 is that amount which bears to R2 the proportion which G1 bears to R1.

(3B) For the purposes of subsection (3A) above, the earner's "later earnings level" is the level of earnings by reference to which the weekly rate of the pension which determines the relevant sum would have been calculated, had the earner's termination of employment date fallen on the earlier of—

- (a) the earner's commencement of payment date, or
- (b) the date on which the earner ceased to be in pensionable service under the scheme."

(7) After subsection (5) of that section, there shall be added—

"(6) In this section "pensionable service" shall be construed in accordance with Schedule 16 to the Social Security Act 1973."

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- (8) In section 41A of that Act, in subsection (1), for the words “relevant date” there shall be substituted the words “commencement of payment date” and subsections (1A) and (1B) shall cease to have effect.
- (9) In consequence of this paragraph, regulation 2(1) and (2) of the Occupational Pension Schemes (Transitional Provisions and Savings) Regulations 1989 shall be deemed never to have been made.
- (10) If, before 21st July 1989, an earner ceased to be in contracted-out employment by reference to an occupational pension scheme other than a money purchase contracted-out scheme, sections 41A and 41B of the Pensions Act shall apply in relation to the earner and the earner’s widow or widower as if neither this paragraph nor paragraphs 6 and 7 of Schedule 6 to the 1989 Act had been enacted.
- (11) Expressions used in sub-paragraph (10) above and the Pensions Act have the same meaning in that sub-paragraph as they have in that Act.

*Provisions for the suspension or forfeiture of pensions*

- 9 (1) In section 41C(3) of the Pensions Act—
  - (a) in paragraph (a), sub-paragraph (ii) shall be omitted and for the word “or” immediately preceding it there shall be substituted the word “and”; and
  - (b) in paragraph (d) (provisions about commutation of pensions to be included among the provisions which are not overridden by sections 41A and 41B of that Act) for the word “commutation” there shall be substituted the words “the commutation, suspension or forfeiture”.
- (2) After that paragraph there shall be inserted—

“and

  - (e) any provision of a scheme whereby, as respects so much of a widow’s or widower’s pension as exceeds the guaranteed minimum pension—
    - (i) no pension, or a pension at a reduced rate, is payable if the earner and the widow or widower married not more than six months before the earner’s death;
    - (ii) the whole or any part of the pension is not paid to the widow or widower, but instead comparable benefits are provided for one or more dependants of the deceased earner; or
    - (iii) no pension, or a pension at a reduced rate, is payable to the widow or widower (or, where a provision such as is mentioned in sub-paragraph (ii) above operates, to another dependant of the deceased earner) who was more than ten years younger than the deceased earner.”
- (3) In paragraph 7(4) of Schedule 1A to the Pensions Act, in paragraph (a) (adaptations of section 41C(3) in its application for certain purposes to schemes which are not contracted-out) after sub-paragraph (iii) there shall be added—

“(iv) from paragraph (e), the words from “as respects” to “guaranteed minimum pension” ”;

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and paragraph (b) (which made, in relation to schemes which are not contracted-out, similar provision to that made by sub-paragraph (2) above as modified by this sub-paragraph) shall be omitted.

- (4) The amendments made by sub-paragraph (1) above shall be deemed to have come into force on 1st November 1986 (the date on which certain amendments relating to commutation, suspension and forfeiture took, or are deemed to have taken, effect).

*The insurance companies which may take transfer values*

- 10 In section 52C of the Pensions Act (extinguishment of scheme’s liability for pensions appropriately secured by insurance policies or annuity contracts) in subsection (4) (meaning of “appropriately secured”) for paragraph (a) there shall be substituted—

“(a) the insurance company with which it is or was taken out or entered into—

(i) is, or was at the relevant time, carrying on ordinary long-term insurance business in the United Kingdom or any other member State; and

(ii) satisfies, or satisfied at the relevant time, prescribed requirements; and”.

*Grants by the Occupational Pensions Board to advisory bodies*

- 11 The following section shall be inserted after the section 57A of the Pensions Act inserted by paragraph 3 above—

**“57B Grants by the Board to advisory bodies etc**

(1) The Occupational Pensions Board may make grants on such terms and conditions as they think fit to any person or body of persons providing advice or assistance, or carrying out other prescribed functions, in connection with occupational or personal pensions.

(2) The Secretary of State may pay to the Occupational Pensions Board such sums as he may think fit towards any expenditure of theirs in making grants under this section.”

*Levy towards meeting cost of the Pensions Ombudsman,  
the Registry and certain grants made by the Board*

- 12 After section 60 of the Pensions Act there shall be inserted the following section—

**“60ZA Levies towards meeting certain expenditure under this Act**

(1) For the purpose of meeting some or all of the expenditure under section 57B, Part IVA, and section 59K of this Act, regulations may make provision for imposing a levy in respect of such occupational or personal pension schemes as may be prescribed.

(2) Any levy imposed under this section shall be payable to the Secretary of State by or on behalf of—

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- (a) the administrators of such public service pension schemes as may be prescribed,
  - (b) the trustees or managers of such other occupational or personal pension schemes as may be prescribed, or
  - (c) such other persons as may be prescribed,
- at such rates and at such times as may be prescribed.
- (3) The amount payable by any person on account of the levy shall be a debt due from him to the Secretary of State and shall be recoverable accordingly.
- (4) Regulations under this section may include provision relating to the collection and recovery of amounts payable by way of levy under this section, but this subsection is without prejudice to the generality of subsection (1) above.”

*Extension of certain pension scheme provisions to Northern Ireland.*

- 13 In section 68(4) of the Pensions Act (provisions which extend to Northern Ireland) for the words “Section 57 of this Act extends” there shall be substituted the words “The following provisions of this Act, namely, sections 57, 59B, other than subsections (4) and (5)(b), and 59K(1), (2), other than paragraph (a)(ii), (3), (4) and (9) extend”.

*Revaluation: extension of certain provisions to widowers*

- 14 In section 9(4) of the 1986 Act, in paragraph (i) (which was inserted by paragraph 16(b) of Schedule 6 to the 1989 Act and which specifies certain provisions in Schedule 1A to the Pensions Act which are to be construed as if “widow” included “widower”) after the word “paragraphs” there shall be inserted “2(2)(e),”.

*Overriding effect of certain 1989 Act amendments*

- 15 (1) In paragraph 19 of Schedule 6 to the 1989 Act (which made minor amendments to the requirements specified in Schedule 1 to the 1986 Act which appropriate schemes must satisfy) after sub-paragraph (2) there shall be added—
- “(3) If immediately before the passing of the Social Security Act 1990 there is in force in relation to an occupational or personal pension scheme either—
- (a) a contracting-out certificate under Part III of the Pensions Act which states that the scheme is contracted-out by virtue of section 32(2A) of that Act, or
  - (b) an appropriate scheme certificate under Part I of the 1986 Act,
- then, to the extent that the rules of the scheme are inconsistent with any provision made by sub-paragraph (1) or (2) above, they shall be overridden by that provision.”
- (2) In paragraph 20 of Schedule 6 to the 1989 Act (amendments relating to the manner of giving effect to protected rights) after sub-paragraph (3) there shall be added—
- “(4) If immediately before the passing of the Social Security Act 1990 there is in force in relation to an occupational or personal pension scheme either—

*Status: This is the original version (as it was originally enacted).*

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- (a) a contracting-out certificate under Part III of the Pensions Act which states that the scheme is contracted-out by virtue of section 32(2A) of that Act, or
  - (b) an appropriate scheme certificate under Part I of the 1986 Act,
- then, to the extent that the rules of the scheme are inconsistent with any provision made by sub-paragraphs (1) to (3) above, they shall be overridden by that provision.”