

# Pension Schemes Act 1993

# **1993 CHAPTER 48**

# PART XII

# SUPPLEMENTARY PROVISIONS

# Interpretation

# 178 Trustees and managers of schemes.

The Secretary of State may by regulations provide—

- (a) who is to be treated as a manager of an occupational pension scheme for any of the purposes of the provisions of this Act (except Chapter II of Part VII or section 157), the Social Security Acts 1975 to 1991, or Part VI of the <sup>MI</sup>Social Security Administration Act 1992 <sup>FIF2</sup>... [<sup>F3</sup>, section 25D of the Matrimonial Causes Act 1973, section 12A of the Family Law (Scotland) Act 1985 [<sup>F4</sup>or][<sup>F5</sup>, Part III or IV of the Welfare Reform and Pensions Act 1999]<sup>F6</sup>... ]; <sup>F7</sup>...
- (b) who is to be treated as a trustee of a scheme for the purposes of <sup>F8</sup>... Chapter I of Part IV, Part VIII so far as it applies for the purposes of Chapter I of Part IV, [<sup>F9</sup>Chapter I of Part IVA,] sections <sup>F10</sup>... 153(2), 158(1) to (5), 162, 163, <sup>F8</sup>...and 176 <sup>F8</sup>... [<sup>F11</sup> or sections 22 [<sup>F12</sup> to 26] of the Pensions Act 1995].

#### **Textual Amendments**

- Words in s. 178(a) repealed (1.12.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), Sch. 12 para. 40(2)(a), Sch. 13 Pt. III; S.I. 2000/1047, art. 2(2)(d), Sch. Pt. 4
- F2 Words in s. 178(a) repealed (1.3.2002 for specified purposes, 1.4.2002 in so far as not already in force) by Child Support, Pensions and Social Security Act 2000 (c. 19), Sch. 9 Pt. III(2) (with s. 83(6)); S.I. 2002/437, art. 3(1)(H)(2)
- F3 Words in s. 178(a) inserted (1.12.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1),
   Sch. 12 para. 40(2)(b); S.I. 2000/1047, art. 2(2)(d), Sch. Pt. 4
- F4 Word in s. 178(a) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 42(a)

- F5 Words in s. 178(a) substituted (12.2.2001 for specified purposes) by Child Support, Pensions and Social Security Act 2000 (c. 19), s. 86(1)(b)(2), Sch. 5 para. 17(9) (with s. 83(6)); S.I. 2000/3166, art. 2(5) (as amended (28.3.2001) by S.I. 2001/1252, art. 3)
- F6 Words in s. 178(a) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 42(b)
- F7 Word in s. 178(a) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 3 para. 43, Sch. 7
  Pt. I; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F8 Words in s. 178(b) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 76, Sch. 7
   Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F9 Words in s. 178(b) inserted (1.12.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1),
   Sch. 12 para. 40(3); S.I. 2000/1047, art. 2(2)(d), Sch. Pt. 4
- F10 Words in s. 178(b) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 13, Sch. 7
   Pt. IV; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F11 Words in s. 178(b) inserted (1.3.2002 for specified purposes, 1.4.2002 in so far as not already in force) by Child Support, Pensions and Social Security Act 2000 (c. 19), ss. 47(5), 86(1)(b)(2) (with s. 83(6)); S.I. 2002/437, art. 3(1)(a)(2)
- F12 Words in s. 178(b) substituted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 29;
   S.I. 2006/560, art. 2(3), Sch. Pt. 3

#### **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

#### Marginal Citations

M1 1992 c. 5.

# 179 Linked qualifying service.

- (1) Subject to subsections (2) to (4), for the purposes of this Act any period of an earner's service in an employment is linked qualifying service in relation to a later period of service (whether in the same or another employment) if—
  - (a) under [<sup>F13</sup>Chapter 1 or 2 of Part 4ZA][<sup>F14</sup>or under the rules of a scheme] applying to him in the earlier period of service—
    - [<sup>F15</sup>(i) there was made a transfer of his rights (including any transfer credits allowed) under that scheme, or a transfer payment in respect of those rights, to, or to the trustees or managers of, another scheme applying to him in the later period of service;]
      - (ii) those rights were secured by a policy of insurance or an annuity contract and were subsequently transferred to another scheme applying to him in the later period of service; [<sup>F16</sup>or]
    - [<sup>F17</sup>(iii) a cash equivalent (within the meaning of [<sup>F18</sup>Chapter 1 of Part 4ZA]) or cash transfer sum (within the meaning of [<sup>F19</sup>Chapter 2] of that Part) was paid in respect of him to the trustees or managers of another scheme applying to him in the later period of service; and]
  - (b) in consequence of the transfer of his accrued rights to the second scheme, [<sup>F20</sup>or the payment to the trustees or managers of that scheme,] there are (or were) allowed to him transfer credits under the rules of that other scheme.
- (2) For any service to be taken into account as linked qualifying service, it must be actual service and no regard shall be had to any scheme rule which provides for service to be treated for any purposes of benefit or otherwise as longer or shorter than it actually was.

- (3) Only so much of the earlier period as is a period of service in respect of which there accrued under the first scheme any of the rights transferred to the second scheme shall be linked qualifying service in relation to the later period of service.
- (4) For the purposes of Chapter I of Part IV, as respects any case where the rules of the scheme provide—
  - (a) that an earner is not entitled to become a member unless he satisfies specified conditions, but
  - (b) that, if he becomes a member, rights are to accrue to him in respect of periods of service before he satisfied any such conditions,

regulations may provide for any such periods to be treated, in such cases and to such extent as may be prescribed, as linked qualifying service with later periods of service.

# **Textual Amendments**

- F13 Words in s. 179(1)(a) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), Sch. 4 para. 26(a) (with s. 87)
- F14 Words in s. 179(1)(a) substituted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 30(2)(a); S.I. 2005/3331, art. 2(6), Sch. Pt. 6
- F15 S. 179(1)(a)(i) substituted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 30(2)(b);
   S.I. 2005/3331, art. 2(6), Sch. Pt. 6
- F16 Word in s. 179(1)(a) substituted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 30(2)(c); S.I. 2005/3331, art. 2(6), Sch. Pt. 6
- F17 S. 179(1)(a)(iii) inserted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 30(2)(d);
   S.I. 2005/3331, art. 2(6), Sch. Pt. 6
- F18 Words in s. 179(1)(a)(iii) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), Sch. 4 para. 26(b)(i) (with s. 87)
- F19 Words in s. 179(1)(a)(iii) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), Sch. 4 para. 26(b)(ii) (with s. 87)
- F20 Words in s. 179(1)(b) inserted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 30(3);
   S.I. 2005/3331, art. 2(6), Sch. Pt. 6

#### Modifications etc. (not altering text)

C1 S. 179 modified (27.4.2005) by The Occupational and Personal Pension Schemes (Pension Liberation) Regulations 2005 (S.I. 2005/992), regs. 1(1), **2(8)**(9)

# **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

# 180 Normal pension age.

- (1) In this Act "normal pension age", in relation to a scheme and a member's pensionable service under it, means—
  - (a) in a case where the scheme provides for the member only a guaranteed minimum pension, the earliest age at which the member is entitled to receive the guaranteed minimum pension on retirement from any employment to which the scheme applies; and
  - (b) in any other case, the earliest age at which the member is entitled to receive benefits (other than a guaranteed minimum pension) on his retirement from such employment.

(2) For the purposes of subsection (1) any scheme rule making special provision as to early retirement on grounds of ill-health or otherwise is to be disregarded.

#### **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

# [<sup>F21</sup>180AInsurer and long-term insurance business

- (1) In this Act "insurer" means-
  - (a) a person who has permission under [<sup>F22</sup>Part 4A] of the Financial Services and Markets Act 2000 to effect or carry out contracts of insurance, or
  - (b) an EEA firm of the kind mentioned in paragraph 5(d) of Schedule 3 to that Act, which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12 of that Schedule) to effect or carry out contracts of insurance.
- (2) In this Act "long term insurance business" means business which consists of the effecting or carrying out of contracts of long-term insurance.
- (3) This section must be read with—
  - (a) section 22 of the Financial Services and Markets Act 2000;
  - (b) any relevant order under that section; and
  - (c) Schedule 2 to that Act.]

#### **Textual Amendments**

- F21 S. 180A inserted (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), arts. 1, 126
- F22 Words in s. 180A(1)(a) substituted (1.4.2013) by Financial Services Act 2012 (c. 21), s. 122(3), Sch. 18 para. 78(4) (with Sch. 20); S.I. 2013/423, art. 3, Sch.

# **181** General interpretation.

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

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"age", in relation to any person, shall be construed so that-

- (a) he is over or under a particular age if he has or, as the case may be, has not attained that age;
- (b) he is between two particular ages if he has attained the first but not the second;

[<sup>F25</sup>"appropriate scheme" and "appropriate scheme certificate" are to be construed in accordance with [<sup>F26</sup>section 7B];]

F24

"Category A retirement pension" and "Category B retirement pension" mean the retirement pensions of those descriptions payable under Part II of the <sup>M2</sup>Social Security Contributions and Benefits Act 1992;

> [<sup>F27</sup>"civil recovery order" means an order under section 266 of the Proceeds of Crime Act 2002 or an order under section 276 imposing the requirement mentioned in section 277(3).]

> [<sup>F28</sup>"collective money purchase benefit" has the meaning given by section 1 of the Pension Schemes Act 2021;]

> "contract of service" has the same meaning as in section 122(1) of the Social Security Contributions and Benefits Act 1992;

> "contracted-out employment" shall be construed in accordance with section 8:

F24

"contracting-out certificate" and references to a contracted-out scheme and to contracting-out shall be construed in accordance with [<sup>F29</sup>section 7B];

"contributions equivalent premium" [<sup>F30</sup>means a premium that was paid under][ $^{F31}$ section 55(2)];

"earner" and "earnings" shall be construed in accordance with [<sup>F32</sup>section 8(1B) of this Act and] sections 3, 4 and 112 of the Social Security Contributions and Benefits Act 1992;

"earnings factors" shall be construed in accordance with sections 22 and 23 of the Social Security Contributions and Benefits Act 1992;

[<sup>F33</sup>"employed earner" and "self-employed earner" have the meanings given by section 2 of the Social Security Contributions and Benefits Act 1992;]

"employee" means a person gainfully employed in Great Britain either under a contract of service or in an office (including an elective office) with [<sup>F34</sup>earnings];

"employer" means-

- (a) in the case of an employed earner employed under a contract of service, his employer;
- (b) in the case of an employed earner employed in an office with emoluments-
- (i) such person as may be prescribed in relation to that office; or
- (ii) if no person is prescribed, the government department, public authority or body of persons responsible for paying the emoluments of the office;

"employment" includes any trade, business, profession, office or vocation and "employed" shall be construed accordingly except in the expression "employed earner";

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[<sup>F36</sup>"Financial Services Compensation Scheme" means the Financial Services Compensation Scheme referred to in section 213(2) of the Financial Services and Markets Act 2000.]

[<sup>F37</sup>"the first abolition date" has the meaning given by section 7A;] F38

"guaranteed minimum pension" has the meaning given in section 8(2);

[<sup>F39</sup>"HMRC" means the Commissioners for Her Majesty's Revenue and Customs:1

"independent trade union" has the same meaning as in the <sup>M3</sup>Trade Union and Labour Relations (Consolidation) Act 1992;

"industrial tribunal" means a tribunal established or having effect as if established under [<sup>F40</sup>section 1(1) of the Industrial Tribunals Act 1996];

"the Inland Revenue" means the Commissioners of Inland Revenue;

F24

"linked qualifying service" has the meaning given in section 179;

"long-term benefit" has the meaning given in section 20(2) of the <sup>M4</sup>Social Security Contributions and Benefits Act 1992;

"lower earnings limit" and "upper earnings limit" shall be construed in accordance with section 5 of the Social Security Contributions and Benefits Act 1992 and "current", in relation to those limits, means for the time being in force;

"minimum contributions" shall be construed in accordance with sections 43 to 45;

"minimum payment" has the meaning given in section 8(2);

"modifications" includes additions, omissions and amendments, and related expressions shall be construed accordingly;

"money purchase benefits", in relation to a member of a personal or occupational pension scheme or the [<sup>F42</sup>widow, widower or surviving civil partner] of a member of such a scheme, [<sup>F43</sup>means-

(a) benefits] the rate or amount of which is calculated by reference to a payment or payments made by the member or by any other person in respect of the member and [<sup>F44</sup>which fall within section 181B][<sup>F45</sup>, and

(b) collective money purchase benefits;]

[<sup>F46</sup>"money purchase contracted-out scheme" is to be construed in accordance with [<sup>F47</sup>section 7B];]

"money purchase scheme" means a pension scheme under which all the benefits that may be provided are money purchase benefits;

"normal pension age" has the meaning given in section 180;

"occupational pension scheme" has the meaning given in section 1;

[<sup>F48</sup>...overseas arrangement" means a scheme or arrangement which—

- (a) has effect, or is capable of having effect, so as to provide benefits on termination of employment or on death or retirement to or in respect of earners:
- (b) is administered wholly or primarily outside Great Britain;
- (c) is not an appropriate scheme; and

(d) is not an occupational pension scheme;]

 $[^{F49...}$  pension credit" means a credit under section 29(1)(b) of the Welfare Reform and Pensions Act 1999 or under corresponding Northern Ireland legislation;]

[<sup>F50</sup>"pensionable age"—

- (a) so far as any provisions (other than sections 46 to 48) relate to guaranteed minimum pensions, means the age of 65 in the case of a man and the age of 60 in the case of a woman, and
- (b) in any other case, has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995]

"pensionable service" has the meaning given in section 70(2);

[<sup>F51</sup>"pension debit" means a debit under section 29(1)(a) of the Welfare Reform and Pensions Act 1999:1

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F24

F24 "personal pension scheme" has the meaning given in section 1;

"prescribe" means prescribe by regulations and "prescribed" shall be construed accordingly;

F52

"the preservation requirements" has the meaning given in section 69(2);

"primary Class 1 contributions" and "secondary Class 1 contributions" have the same meanings as in the Social Security Contributions and Benefits Act 1992;

[<sup>F37</sup>"the principal appointed day" means 6 April 1997 (which is the day designated as the principal appointed day for the purposes of Part 3 of the Pensions Act 1995);]

"protected rights" has the meaning given in section 10 [<sup>F53</sup>, as it had effect immediately prior to [<sup>F54</sup>the first abolition date]];

"public service pension scheme" has the meaning given in section 1;

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F55

"regulations" means regulations made by the Secretary of State under this Act:

[<sup>F56</sup>"the Regulatory Authority" means the Pensions Regulator;]

"resources", in relation to an occupational pension scheme, means the funds out of which the benefits provided by the scheme are payable from time to time, including the proceeds of any policy of insurance taken out, or annuity contract entered into, for the purposes of the scheme;

"rights", in relation to accrued rights (within the meaning of section 73, 136 or 179) or transfer credits, includes rights to benefit and also options to have benefits paid in a particular form or at a particular time;

F57 F58

[<sup>F37</sup>"salary related contracted-out scheme" is to be construed in accordance with section 7B;]

[<sup>F37</sup>"the second abolition date" has the meaning given by section 7A;] "short service benefit" has the meaning given in section 71(2);

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F59

"tax week" means one of the successive periods in a tax year beginning with the first day of that year and every seventh day thereafter, the last day of a tax year (or, in a leap year, the last two days) being treated accordingly as a separate tax week;

"tax year" means the 12 months beginning with 6th April in any year;

"trade or business", in relation to a public or local authority, includes the exercise and performance of the powers and duties of the authority;

"transfer credits" means rights allowed to an earner under the rules of an occupational pension scheme by reference to [<sup>F60</sup>—

(a) a transfer to the scheme of, or transfer payment to the trustees or managers of the scheme in respect of, any of his rights (including transfer credits allowed) under another occupational pension scheme or

a personal pension scheme, other than rights attributable (directly or indirectly) to a pension credit, or

(b) a cash transfer sum paid under [<sup>F61</sup>Chapter 2 of Part 4ZA] in respect of him, to the trustees or managers of the scheme;]
 F24

r24 ......

[<sup>F62</sup>"the upper accrual point" has the meaning given by section 122 of the Social Security Contributions and Benefits Act 1992;]

F63

"week" means a period of seven days beginning with Sunday;

[<sup>F64</sup>"working life", in relation to a person, means the period beginning with the tax year in which the person attains the age of 16 and ending with—

- (a) the tax year before the one in which the person attains the age of 65 in the case of a man or 60 in the case of a woman, or
- (b) if earlier, the tax year before the one in which the person dies.]
- (2) References to employers in the provisions of this Act (other than sections 123 to 127, 157, [<sup>F65</sup> and 160] ("the excluded provisions")) are to be treated, in relation to persons within the application of an occupational pension scheme and qualifying or prospectively qualifying for its benefits, as including references to persons who in relation to them and their employment are treated by regulations as being employers for the purposes of those provisions.
- (3) Subject to any such regulations, references to an employer in any of the provisions of this Act (other than the excluded provisions or <sup>F66</sup>... Chapter I of Part IV, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections <sup>F67</sup>... 153(2), 158(1) to (5), 162, 163, <sup>F68</sup>... and 176<sup>F68</sup>...) shall, in relation to an earner employed in an office with emoluments, be construed as references to—
  - (a) such person as may be prescribed in relation to that office; or
  - (b) if no person is prescribed, the government department, public authority or body of persons responsible for paying the emoluments of that office.
- (4) Regulations may for any purpose of any provision of this Act (other than the excluded provisions or section <sup>F69</sup>... <sup>F70</sup>... <sup>F71</sup>... <sup>F70</sup>... 43 <sup>F72</sup>..., 111, 160, 164, 165 or 169) prescribe the persons who are to be regarded as members or prospective members of an occupational pension scheme and as to the times at which and the circumstances in which a person is to be treated as becoming, or as ceasing to be, a member or prospective member.
- (5) In sections 165 and 166—
  - (a) references to the United Kingdom include references to the territorial waters of the United Kingdom; and
  - (b) references to Great Britain include references to the territorial waters of the United Kingdom adjacent to Great Britain.
- (6) Any reference in section 185 or 186 to an order or regulations under this Act includes a reference to an order or regulations made under any provision of an enactment passed after this Act and directed to be construed as one with it; but this subsection applies only so far as a contrary intention is not expressed in the enactment so passed, and shall be without prejudice to the generality of any such direction.
- (7) In the application of section 158 <sup>F73</sup>... to Northern Ireland any reference to a government department is to be taken to be, or to include (as the context may require), a Northern Ireland department.

#### **Textual Amendments**

- F23 Words in s. 181(1) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 43(3)
- F24 Words in s. 181(1) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 77(a)(i), Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F25 Words in s. 181(1) substituted (26.9.2007 for specified purposes, 6.4.2012 in so far as not already in force, that being "the abolition date" for the purposes of s. 15(1) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15(4), 30(2)(b)(3), Sch. 4 para. 34(2)(b) (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2(a)
- F26 Words in s. 181(1) substituted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 43(4)
- F27 Words in s. 181(1) inserted (24.2.2003) by Proceeds of Crime Act 2002 (c. 29), s. 458(1), Sch. 11
   para. 22(6); S.I. 2003/120, art. 2, Sch. (with arts. 3, 4) (as amended (20.2.2003) by S.I. 2003/333, art. 14)
- **F28** Words in s. 181(1) inserted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), **Sch. 1 para. 3(2)**; S.I. 2022/721, regs. 1(2), 3(a)
- F29 Words in s. 181(1) substituted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 43(5)
- F30 Words in s. 181(1) substituted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 43(6)
- F31 Words in s. 181(1) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 77(a) (ii); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- **F32** Words in s. 181(1) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 43(7)
- **F33** Words in s. 181(1) substituted (11.11.1999 for specified purposes, 25.4.2000 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(5)(a), Sch. 2 para. 3(1); S.I. 2000/1047, art. 2(2)(b), Sch. Pt. 2
- **F34** Word in s. 181(1) substituted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), s. 15(4), **Sch. 2 para. 13**
- F35 Words in s. 181(1) repealed (1.1.1996) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 3 para. 44(a)(i), Sch. 7 Pt. I; S.I. 1995/3104, art. 2(3)
- **F36** Words in s. 181(1) inserted (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), arts. 1, **127(a)**
- **F37** Words in s. 181(1) inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 43(2)
- **F38** Words in s. 181(1) repealed (21.9.2008 with effect in relation to 2009-10 and subsequent tax years) by National Insurance Contributions Act 2008 (c. 16), s. 6(1), Sch. 2
- F39 Words in s. 181(1) inserted (26.9.2007 for specified purposes, 6.4.2012 in so far as not already in force, that being "the abolition date" for the purposes of s. 15(1) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15(4), 30(2)(b)(3), Sch. 4 para. 34(2)(a) (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2(a)
- F40 Words in s. 181(1) substituted (22.8.1996) by Employment Tribunals Act 1996 (c. 17), s. 46, Sch. 1 para. 11 (with s. 38)
- F41 Words in s. 181(1) repealed (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), arts. 1, 127(b)
- F42 Words in s. 181(1) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 18
- **F43** Words in s. 181(1) substituted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), **Sch. 1 para. 3(3)(a)**; S.I. 2022/721, regs. 1(2), 3(a)
- **F44** Words in s. 181(1) substituted (retrospective to 1.1.1997) by Pensions Act 2011 (c. 19), **s. 29(1)**(7), 38(4); S.I. 2014/1683, art. 2
- F45 Words in s. 181(1) inserted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), Sch. 1 para. 3(3)(b); S.I. 2022/721, regs. 1(2), 3(a)

- F46 Words in s. 181(1) substituted (26.9.2007 for specified purposes, 6.4.2012 in so far as not already in force, that being "the abolition date" for the purposes of s. 15(1) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15(4), 30(2)(b)(3), Sch. 4 para. 34(2)(d) (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2(a)
- F47 Words in s. 181(1) substituted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 43(8)
- F48 Words in s. 181(1) inserted (1.1.2001) by Child Support, Pensions and Social Security Act 2000 (c. 19), s. 86(1)(b)(2), Sch. 5 para. 2(3) (with s. 83(6)); S.I. 2000/3166, art. 2(3)(b)(ii)
- F49 Words in s. 181(1) inserted (1.12.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1),
  Sch. 12 para. 41(a); S.I. 2000/1047, art. 2(2)(d), Sch. Pt. 4
- F50 Words in s. 181(1) substituted (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 17
- **F51** Words in s. 181(1) inserted (11.11.1999 for specified purposes) by Welfare Reform and Pensions Act 1999 (c. 30), ss. 32(5), 89(5)(a); S.I. 2000/1047, art. 2(2)(d), Sch. Pt. 4
- F52 Words in s. 181(1) repealed (6.4.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(c),
   Sch. 13 Pt. VI; S.I. 1999/3420, art. 4(e)
- **F53** Words in s. 181(1) added (6.4.2012) by The Pensions Act 2008 (Abolition of Protected Rights) (Consequential Amendments) (No.2) Order 2011 (S.I. 2011/1730), arts. 1(2)(b), **5(22)(a)**
- F54 Words in Act substituted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 2
- F55 Words in s. 181(1) repealed (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 13 (with s. 313);
  S.I. 2005/695, art. 2(7), Sch. 1
- **F56** Words in s. 181(1) substituted (6.4.2005) by Pensions Act 2004 (c. 35), ss. 7(2)(a), 322(1) (with s. 313); S.I. 2005/275, art. 2(7), Sch. Pt. 7
- F57 Words in s. 181(1) repealed (6.4.2009) by Pensions Act 2008 (c. 30), s. 149(1), Sch. 11 Pt. 2; S.I. 2009/82, art. 2(2)(g)
- F58 Words in s. 181(1) repealed (11.11.1999 for specified purposes, 25.4.2000 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(5)(a), Sch. 2 para. 3(2)(c), Sch. 13 Pt. I; S.I. 2000/1047, art. 2(2)(b), Sch. Pt. 2
- **F59** Words in s. 181(1) omitted (6.4.2006) by virtue of The Taxation of Pension Schemes (Consequential Amendments) Order 2006 (S.I. 2006/745), arts. 1, 7(7)
- F60 Words in s. 181(1) substituted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 31;
   S.I. 2005/3331, art. 2(6), Sch. Pt. 6
- F61 Words in s. 181(1) substituted (6.4.2015) by Pension Schemes Act 2015 (c. 8), s. 89(3)(b), Sch. 4 para. 27 (with s. 87)
- F62 Words in s. 181(1) inserted (26.9.2007) by Pensions Act 2007 (c. 22), s. 30(3), Sch. 1 para. 38
- **F63** Words in s. 181(1) repealed (6.4.2006) by Pensions Act 2004 (c. 35), ss. 267(3), 322(1), **Sch. 13** (with s. 313); S.I. 2006/560, art. 2(3), **Sch. Pt. 3**
- F64 Words in s. 181(1) substituted (6.4.2005) by Pensions Act 2004 (c. 35), ss. 282, 322(1) (with s. 313);
   S.I. 2005/275, art. 2(7), Sch. Pt. 7
- F65 Words in s. 181(2) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 3 para. 44(b);
   S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F66 Words in s. 181(3) repealed (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 13 (with s. 313);
   S.I. 2005/695, art. 2(7), Sch. 1
- F67 Words in s. 181(3) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 14, Sch. 7
  Pt. IV; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F68 Words in s. 181(3) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 77(b),
  Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F69 Words in s. 181(4) repealed (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 13 (with s. 313);
   S.I. 2005/695, art. 2(7), Sch. 1
- **F70** Words in s. 181(4) omitted (6.4.2012) by virtue of The Pensions Act 2008 (Abolition of Protected Rights) (Consequential Amendments) (No.2) Order 2011 (S.I. 2011/1730), arts. 1(2)(b), **5(22)(b)**
- F71 Word in s. 181(4) omitted (6.4.2015) by virtue of The Pensions Act 2008 (Abolition of Protected Rights) (Consequential Amendments) (No.2) Order 2011 (S.I. 2011/1730), arts. 1(2)(c), 9(7)
- F72 Words in s. 181(4) repealed (6.4.2012 being "the abolition date" for the purposes of s. 15(1) of the amending Act) by Pensions Act 2007 (c. 22), ss. 15(4), 27(7), 30(2)(b), Sch. 4 para. 34(3), Sch. 7 Pt. 6 (with Sch. 4 Pt. 3); S.I. 2011/1267, art. 2(a)

F73 Words in s. 181(7) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 77(c), Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

# Modifications etc. (not altering text)

- C2 S. 181(1) modified (27.4.2005) by The Occupational and Personal Pension Schemes (Pension Liberation) Regulations 2005 (S.I. 2005/992), regs. 1(1), **2(5)**(7)
- C3 S. 181(1) modified (temp.) (27.4.2005) by The Occupational and Personal Pension Schemes (Pension Liberation) Regulations 2005 (S.I. 2005/992), regs. 1(1), **2(4)**(6)
- C4 S. 181(1) definition "money purchase benefits" modified by Pensions Act 1995 (c. 26), s. 67A(3B) (as inserted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), ss. 24(6), 131(1)(3)(a); S.I. 2022/721, regs. 1(2), 3(a))

# **Commencement Information**

I1 Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

# **Marginal Citations**

- M2 1992 c. 4.
- **M3** 1992 c. 52.
- M4 1992 c. 4.

# F<sup>74</sup>181A Interpretation of references to money purchase contracted-out schemes or appropriate schemes after abolition date

# **Textual Amendments**

**F74** S. 181A repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 44

# [<sup>F75</sup>181BMoney purchase benefits: supplementary

- (1) This section applies for the purposes of [<sup>F76</sup>paragraph (a) of the definition] of "money purchase benefits" in section 181(1).
- (2) A benefit other than a pension in payment falls within this section if its rate or amount is calculated solely by reference to assets which (because of the nature of the calculation) must necessarily suffice for the purposes of its provision to or in respect of the member.
- (3) A benefit which is a pension in payment falls within this section if—
  - (a) its provision to or in respect of the member is secured by an annuity contract or insurance policy made or taken out with an insurer, and
  - (b) at all times before coming into payment the pension was a benefit falling within this section by virtue of subsection (2).
- (4) For the purposes of subsection (2) it is immaterial if the calculation of the rate or amount of the benefit includes deductions for administrative expenses or commission.
- (5) In this section references to a pension do not include income withdrawal or dependants' income withdrawal (within the meaning of paragraphs 7 and 21 of Schedule 28 to the Finance Act 2004).]

#### **Textual Amendments**

- **F75** S. 181B inserted (retrospective to 1.1.1997) by Pensions Act 2011 (c. 19), s. 29(2)(7), 38(4); S.I. 2014/1683, art. 2
- F76 Words in s. 181B(1) substituted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), Sch. 1 para. 4; S.I. 2022/721, regs. 1(2), 3(a)

#### Subordinate legislation etc.

### **182** Orders and regulations (general provisions).

- Any power under this Act to make regulations or orders (except a power of <sup>F77</sup>... the court to make orders) and the powers to make rules under sections 149(2) and 152(1) shall be exercisable by statutory instrument.
- [<sup>F78</sup>(1A) Subsection (1) does not apply to the power of the Scottish Ministers to make regulations under section 97B(11).]
  - (2) Except in so far as this Act otherwise provides, any power conferred by it to make an Order in Council, regulations or an order (except an order under section 153(8)) may be exercised—
    - (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified cases or classes of case;
    - (b) so as to make, as respects the cases in relation to which it is exercised—
      - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise),
      - (ii) the same provision for all cases in relation to which the power is exercised, or different provision for different cases or different classes of case or different provision as respects the same case or class of case for different purposes of this Act,
      - (iii) any such provision either unconditionally or subject to any specified condition,

and where such a power is expressed to be exercisable for alternative purposes it may be exercised in relation to the same case for any or all of those purposes; and any power to make an Order in Council, regulations or an order for the purposes of any one provision of this Act shall be without prejudice to any power to make an Order in Council, regulations or an order for the purposes of any other provision.

- (3) Any power conferred by it to make an Order in Council, regulations or an order shall include power to make such incidental, supplementary, consequential or transitional provision as appears to Her Majesty or the authority making the regulations or order to be expedient for the purposes of the Order in Council, regulations or order.
- (4) Any power conferred by this Act to make an order shall include power to vary or revoke any such order by a subsequent order.

(5) Any power conferred on the Secretary of State by any provision of this Act to make any regulations or order (except [<sup>F79</sup>regulations under section 113B or] an order under section 153(8)), where the power is not expressed to be exercisable with the consent of the Treasury, shall if the Treasury so direct be exercisable only in conjunction with them.

#### **Textual Amendments**

- F77 Words in s. 182(1) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 78, Sch. 7
  Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- **F78** S. 182(1A) inserted (6.4.2015) by Pension Schemes Act 2015 (c. 8), ss. 70(1), 89(3)(b) (with s. 87)
- **F79** Words in s. 182(5) inserted (5.7.2021) by Financial Guidance and Claims Act 2018 (c. 10), ss. 19(4), 37(5); S.I. 2021/764, reg. 2(f)

#### Modifications etc. (not altering text)

C5 S. 182(2)-(5) applied (12.2.2001 for specified purposes) by Child Support, Pensions and Social Security Act 2000 (c. 19), s. 86(1)(b)(2), Sch. 5 para. 17(8) (with s. 83(6)); S.I. 2000/3166, art. 2(5) (as amended (28.3.2001) by S.I. 2001/1252, art. 3)

#### **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

#### 183 Sub-delegation.

(1) Without prejudice to any specific provisions in this Act, a power conferred by this Act to make an Order in Council, regulations or an order (other than regulations and orders made under <sup>F80</sup>... Chapter I of Part IV, Part VIII so far as it applies for the purposes of Chapter I of Part IV, sections <sup>F81</sup>... 153(2), 158(1) to (5), 162, 163, <sup>F80</sup>... and 176<sup>F80</sup>...) includes power to provide for a person to exercise a discretion in dealing with any matter.

 $F^{82}(2)$  ....

- (3) Regulations under section <sup>F83</sup>... 63(2), [<sup>F84</sup>, 97(1) [<sup>F85</sup>, 101AF(1)] and 101I] may provide that the values there mentioned shall be calculated and verified <sup>F86</sup>...—
  - (a) in such manner as may, in the particular case, be approved—
    - (i) by a prescribed person;
    - (ii) by a person with prescribed professional qualifications or experience; or
    - (iii) by a person approved by the Secretary of State; or
  - (b) in accordance with guidance prepared [ $^{F87}$ and from time to time revised] by a prescribed body.
  - F88
    - F88 F88

#### **Textual Amendments**

F80 Words in s. 183(1) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 79, Sch. 7
Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

- F81 Words in s. 183(1) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 15(a), Sch. 7 Pt. IV; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- **F82** S. 183(2) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 79, Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- **F83** Word in s. 183(3) omitted (6.4.2012) by virtue of The Pensions Act 2008 (Abolition of Protected Rights) (Consequential Amendments) (No.2) Order 2011 (S.I. 2011/1730), arts. 1(2)(b), **5(23)**
- F84 Words in s. 183(3) substituted (1.12.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1),
  Sch. 12 para. 42; S.I. 2000/1047, art. 2(2)(d), Sch. Pt. 4
- **F85** Word in s. 183(3) inserted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 32**; S.I. 2005/3331, art. 2(6), Sch. Pt. 6
- F86 Words in s. 183(3) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 3 para. 45(b), Sch. 7 Pt. I; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F87 Words in s. 183(3)(b) inserted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 6 para. 15(b);
  S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F88 Words in s. 183(3) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 3 para. 45(c), Sch. 7 Pt. I; S.I. 1997/664, art. 2(3), Sch. Pt. 2

#### **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

# 184 Consultation with Social Security Advisory Committee about regulations under s. 36(6).

- (1) Subject to section 173 of the <sup>M5</sup>Social Security Administration Act 1992 (cases where consultation not required), where the Secretary of State proposes to make regulations under section 36(6), he shall refer the proposals, in the form of draft regulations or otherwise, to the Social Security Advisory Committee ("the Committee").
- (2) The Committee shall consider any proposals referred to it by the Secretary of State under subsection (1) and shall make to the Secretary of State a report containing such recommendations with respect to the subject-matter of the proposals as the Committee thinks appropriate.
- (3) If after receiving a report of the Committee the Secretary of State lays before Parliament regulations which comprise the whole or part of the subject-matter of the proposals referred to the Committee, he shall lay with the regulations a copy of the Committee's report and a statement showing—
  - (a) the extent (if any) to which he has in framing the regulations given effect to the Committee's recommendations; and
  - (b) in so far as effect has not been given to them, his reasons why not.

#### **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

Marginal Citations M5 1992 c. 5.

### **185** Consultations about other regulations.

- [<sup>F89</sup>Subject to subsection (2), before the Secretary of State makes", and for the words from "refer the proposals" to the end there is substituted "consult such persons as he may consider appropriate] any regulations for the purposes of Parts I to VI, Chapter <sup>F90</sup>... III of Part VII, Part VIII, IX or X or section 153, 154, 155, 156, 160, 162, 163, 174 or 175 of this Act he shall refer the proposals, in the form of draft regulations or otherwise, to the Board.
- (2) Subsection (1) does not apply to—
  - (a) regulations prescribing actuarial tables; or
  - (b) regulations made for the purpose only of consolidating other regulations revoked by them; or
  - (c) regulations under section 36(6).
  - [<sup>F91</sup>(d) regulations in the case of which the Secretary of State considers consultation inexpedient because of urgency, or
    - (e) regulations which—
      - (i) state that they are consequential upon a specified enactment, and
      - (ii) are made before the end of the period of six months beginning with the coming into force of that enactment,]
- - (5) In relation to any regulations required or authorised under this Act to be made by the Secretary of State in conjunction with the Treasury, any reference in [<sup>F93</sup>subsection (1)] to the Secretary of State shall be construed as a reference to him and the Treasury acting jointly.
- [<sup>F94</sup>(5A) Subject to subsection (5C), before the Treasury (acting alone) make any regulations under section 95, 97A or 97C they shall consult such persons as they may consider appropriate.
  - (5B) Subject to subsection (5C), before the Scottish Ministers make any regulations under section 97B(11) they shall consult such persons as they may consider appropriate.
  - (5C) Subsections (5A) and (5B) do not apply to regulations in the case of which the Treasury or (as the case may be) the Scottish Ministers consider consultation inexpedient because of urgency or to regulations of the type described in subsection (2)(b) or (e).]
  - - (7) The power of the Secretary of State to make regulations under section 162 of this Act shall be exercisable only after consultation with [<sup>F96</sup>the appropriate regulator][<sup>F97</sup>or, if the matter concerns section 464 of the Income and Corporation Taxes Act 1988, the Commissioners of the Inland Revenue].

[<sup>F98</sup>(7A) "The appropriate regulator" means—

- (a) where the group insurance business to which the regulations relate consists only of activities which are PRA-regulated activities, the Prudential Regulation Authority,
- (b) where the group insurance business to which the regulations relate consists partly of activities which are PRA-regulated activities and partly of other

regulated activities, the Prudential Regulation Authority and the Financial Conduct Authority, or

- (c) in any other case, the Financial Conduct Authority.
- (7B) In subsection (7A) "regulated activities" and "PRA-regulated activities" have the same meaning as in the Financial Services and Markets Act 2000.]

 $F^{99}(8)$  ....

#### **Textual Amendments**

- **F89** Words in s. 185(1) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 80(a)**; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F90 Words in s. 185(1) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 3 para. 46, Sch. 7
  Pt. I; S.I. 1997/664, art. 2(3), Sch. Pt. II
- **F91** S. 185(2)(d)(e) added (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 80(b); S.I. 1997/664, art. 2(3), Sch. Pt. II
- F92 S. 185(3)(4) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 80(c), Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. II
- **F93** Words in s. 185(5) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 80(d)**; S.I. 1997/664, art. 2(3), Sch. Pt. II
- **F94** S. 185(5A)-(5C) inserted (3.3.2015 for specified purposes, 6.4.2015 in so far as not already in force) by Pension Schemes Act 2015 (c. 8), ss. 70(2), 89(1)(b)(3)(b) (with ss. 70(5), 87)
- F95 S. 185(6) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 80(e), Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F96 Words in s. 185(7) substituted (1.4.2013) by Financial Services Act 2012 (c. 21), s. 122(3), Sch. 18 para. 78(5)(a) (with Sch. 20); S.I. 2013/423, art. 3, Sch.
- **F97** Words in s. 185(7) substituted (1.12.2001) by The Financial Services and Markets Act 2000 (Consequential Amendments and Repeals) Order 2001 (S.I. 2001/3649), arts. 1, **128**
- **F98** S. 185(7A)(7B) inserted (1.4.2013) by Financial Services Act 2012 (c. 21), s. 122(3), **Sch. 18 para. 78(5)(b)** (with Sch. 20); S.I. 2013/423, art. 3, Sch.
- F99 S. 185(8) omitted (19.9.2013) by virtue of The Public Bodies (Abolition of Administrative Justice and Tribunals Council) Order 2013 (S.I. 2013/2042), art. 1(2), Sch. para. 15
- F100 S. 185(9) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), Sch. 13 para. 45

### **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

#### 186 Parliamentary control of orders and regulations.

- (1) Subject to subsections (2) and (3), a statutory instrument which contains (whether alone or with other provisions) any regulations or order made under this Act by the Secretary of State [<sup>F101</sup> or the Treasury] shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (2) Subsection (1) shall not apply to any order which under any provision of this Act is required to be laid before Parliament after being made or is subject to a requirement that a draft of the instrument shall be laid before and approved by a resolution of each House of Parliament or to any order made under section 193 or paragraph 1 of Schedule 9.

- (3) Subject to subsection (4), a statutory instrument which contains (whether alone or with other provisions)—
  - $[^{F102}(a)$  regulations made under section 24B(5), or]
  - $[^{F103}(b)]$  regulations made by virtue of section 49, or
  - $\begin{bmatrix} F^{103}(c) \end{bmatrix}$  an order under section 153(8), or
  - $[^{F103}(d)]$  regulations made by virtue of subsection (1)(a) of section 165 applying such provisions as mentioned in subsection (2)(b) of that section,  $[^{F104}or$
  - $[^{F103}(e)]$  regulations made by virtue of section  $168(2)][^{F105}$ , or
    - (f) regulations made under section 97A(11)][<sup>F106</sup>, or
    - (g) regulations under section 99(2)(c), or
    - (h) regulations under section 99A(2)(b),]

shall not be made unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.

- (4) Subsection (3) does not apply to such regulations as mentioned in paragraph [<sup>F107</sup>(b) or (d)] of that subsection if—
  - (a) they are made for the purpose only of consolidating regulations which they revoke, or
  - (b) so far as they are made under powers conferred by the provisions mentioned in that paragraph, they only replace provisions of previous regulations with new provisions to the same effect.
- (5) In the case of any regulations laid before Parliament at a time when Parliament is not sitting, the requirements of section 184(3) <sup>F108</sup>... shall be deemed to be satisfied as respects either House of Parliament if a copy of the report and the statement in question are laid before that House not later than the second day on which the House sits after the laying of the regulations.
- [<sup>F109</sup>(6) Regulations made by the Scottish Ministers under section 97B(11) are subject to the affirmative procedure (see Part 2 of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10)).]

#### **Textual Amendments**

- **F101** Words in s. 186(1) inserted (6.4.2015) by Pension Schemes Act 2015 (c. 8), ss. 70(3)(a), 89(3)(b) (with s. 87)
- **F102** S. 186(3)(a) inserted (E.W.S.) (1.3.2009 for specified purposes, 6.4.2009 in so far as not already in force) by Pensions Act 2007 (c. 22), ss. 14(12)(a), 30(2)(a); S.I. 2009/406, art. 2(a)(b)
- **F103** S. 186(3)(a)-(d) renumbered as s. 186(3)(b)-(e) (E.W.S.) (1.3.2009 for specified purposes, 6.4.2009 in so far as not already in force) by Pensions Act 2007 (c. 22), ss. 14(12)(b), 30(2)(a); S.I. 2009/406, art. 2(a)(b)
- F104 S. 186(3)(d) and preceding word inserted (6.4.1996 for specified purposes, 1.6.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 155(2), 180(1); S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1996/1412, art. 2(2), Sch. Pt. II; S.I. 1997/664, art. 2(3), Sch. Pt. II
- **F105** S. 186(3)(f) and preceding word inserted (6.4.2015) by Pension Schemes Act 2015 (c. 8), ss. 70(3)(b), 89(3)(b) (with s. 87)
- F106 S. 186(3)(g)(h) and preceding word inserted (11.2.2021 for specified purposes, 1.8.2022 in so far as not already in force) by Pension Schemes Act 2021 (c. 1), s. 131(1)(3)(a), Sch. 3 para. 4; S.I. 2022/721, regs. 1(2), 3(a)

- **F107** Words in s. 186(4) substituted (E.W.S.) (1.3.2009 for specified purposes, 6.4.2009 in so far as not already in force) by Pensions Act 2007 (c. 22), ss. 14(12)(c), 30(2)(a); S.I. 2009/406, art. 2(a)(b)
- **F108** Words in s. 186(5) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 81, Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

F109 S. 186(6) inserted (6.4.2015) by Pension Schemes Act 2015 (c. 8), ss. 70(3)(c), 89(3)(b) (with s. 87)

#### **Commencement Information**

I1 Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

# F110187 Northern Ireland Constitution Act 1973: "reserved matters".

#### **Textual Amendments**

**F110** S. 187 repealed (2.12.1999) by Northern Ireland Act 1998 (c. 47), ss. 100(2), 101(3), Sch. 15 (with s. 95); S.I. 1999/3209, art. 2, Sch.

#### **Commencement Information**

II Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

# Supplemental provisions

#### 188 Repeals.

- (1) The enactments specified in Parts I, II and III of Schedule 5 are repealed to the extent specified in the third column.
- (2) The subordinate legislation specified in Part IV of that Schedule is revoked to the extent specified in the third column.
- (3) The repeals and revocations have effect subject to any relevant savings in Schedule 6.

#### **Commencement Information**

- I2 S. 188(1) in force at 7.2.1994 for specified purposes by S.I. 1994/86, art. 2
- I3 S. 188(2)(3) in force at 7.2.1994 by S.I. 1994/86, art. 2

#### **189** Transitional provisions and savings.

- (1) Schedule 6 (which makes transitional provision and contains savings in connection with the repeals and revocations made by this Act) shall have effect.
- (2) Nothing in that Schedule affects the general operation of section 16 of the <sup>M6</sup>Interpretation Act 1978 (general savings implied on repeal).

I4 S. 189 in force at 7.2.1994 by S.I. 1994/86, art. 2

Marginal Citations M6 1978 c.30.

#### **190 Prospective and consequential amendments.**

Schedule 7 (which re-enacts or makes consequential amendments of provisions which make prospective amendments of enactments including those repealed by this Act, so that the re-enacted or amended provisions prospectively amend this Act and other enactments) and Schedule 8 (which makes other consequential amendments) shall have effect, subject to any relevant transitional provisions in Schedule 6.

#### **Commencement Information**

IS S. 190 in force at 7.2.1994 for specified purposes by S.I. 1994/86, art. 2

# **191** Transitory modifications.

Schedule 9 (which makes transitory modifications of this Act pending the commencement of the provisions there mentioned) shall have effect.

### 192 Extent.

- (1) Where any enactment repealed or amended by this Act extends to any part of the United Kingdom, the repeal or amendment extends to that part, except that the repeals in Part III of Schedule 5 do not extend to Northern Ireland.
- (2) The following provisions of this Act extend to Northern Ireland—

[<sup>F111</sup>section 1],

F112

[<sup>F113</sup>section 145 (except subsections (4A) to (4C)] and (5)(b)),

[<sup>F114</sup>section 145A (except subsection (6)(b)),]

section 154 (as it has effect for the purposes of provisions extending to Northern Ireland),

F115

section 179,

sections 181 to 183 (as they have effect for those purposes),

sections 185 and 186 (as they have effect for those purposes),

section 187,

sections 188 to 191 (as they have effect for those purposes, but subject to subsection (1)),

this section,

section 193,

paragraph 17 of Schedule 6.

(3) Except as provided by subsection (2), this Act does not extend to Northern Ireland.

#### **Textual Amendments**

- **F111** Words in s. 192(2) substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 82**; S.I. 1997/664, art. 2(3), Sch. Pt. 2
- **F112** Words in s. 192(2) repealed (6.4.2005) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 13**; S.I. 2005/695, art. 2(7), Sch. 1
- **F113** Words in s. 192(2) substituted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 33(a)**; S.I. 2006/560, art. 2(3), Sch. Pt. 3
- F114 Words in s. 192(2) inserted (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 12 para. 33(b);
   S.I. 2006/560, art. 2(3), Sch. Pt. 3
- F115 Words in s. 192(2) repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 82, Sch. 7
   Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

#### **193** Short title and commencement.

(1) This Act may be cited as the Pension Schemes Act 1993.

- (2) Subject to the provisions of Schedule 9, this Act shall come into force on such day as the Secretary of State may by order appoint.
- (3) As respects the coming into force of—
  - (a) Part II of Schedule 5 and section 188(1) so far as it relates to it; or
  - (b) Schedule 7 and section 190 so far as it relates to it,

an order under subsection (2) may appoint different days from the day appointed for the other provisions of this Act or different days for different purposes.

# **Changes to legislation:**

Pension Schemes Act 1993, Part XII is up to date with all changes known to be in force on or before 21 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. View outstanding changes

# **Changes and effects yet to be applied to the whole Act associated Parts and Chapters:** Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 46(1A)(1B) inserted by 2008 c. 30 s. 103(2) (This amendment not applied to legislation.gov.uk. S. 103(2)(4)(5) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 46(1A) words substituted by 2011 c. 19 Sch. 3 para. 10
- s. 71(1)(aa) substituted by 2015 c. 8 s. 39(2)(a)
- s. 71(1A) inserted by 2015 c. 8 s. 39(2)(b)
- s. 71(7)-(10) substituted for s. 71(7)-(11) by 2015 c. 8 s. 39(4)
- s. 82A inserted by 2015 c. 8 Sch. 1 para. 2
- s. 83(1A)-(1AC) substituted for s. 83(1A) by 2015 c. 8 Sch. 1 para. 3
- s. 84-84F substituted for s. 84 by 2015 c. 8 Sch. 1 para. 4
- s. 85A inserted by 2015 c. 8 Sch. 1 para. 5
- s. 86A86B inserted by 2015 c. 8 Sch. 1 para. 6
- s. 94(2A)(a)(viii) inserted by 2014 c. 19 Sch. 17 para. 20(2)(a)
- s. 94(2A)(b)(vi) inserted by 2014 c. 19 Sch. 17 para. 20(2)(b)
- s. 101AI(8)(a)(viii) inserted by 2014 c. 19 Sch. 17 para. 20(3)(a)
- s. 101AI(8)(b)(vi) inserted by 2014 c. 19 Sch. 17 para. 20(3)(b)
- s. 113(4)(4A) substituted for s. 113(4) by 2015 c. 8 s. 38(5)
- s. 113(5) words substituted by 2015 c. 8 s. 38(6)
- s. 113(10) words substituted by 2015 c. 8 Sch. 2 para. 3
- s. 145(1A)-(1C) inserted by 2004 c. 35 Sch. 12 para. 23
- s. 146(6A) inserted by 2004 c. 35 Sch. 12 para. 24(b)
- s. 175A inserted by 2008 c. 30 Sch. 10 para. 1
- s. 185(2)(ca) inserted by 2018 c. 10 s. 19(5)
- s. 186(3)(ba) inserted by 2015 c. 8 Sch. 1 para. 7
- s. 186(3)(za) inserted by 2008 c. 30 s. 103(5) (This amendment not applied to legislation.gov.uk. S. 103(2)(4)(5) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
  - Sch. 3 para. A1 and cross-heading inserted by 2015 c. 8 Sch. 1 para. 8