



# Pensions Act 2004

## 2004 CHAPTER 35

### PART 9

#### MISCELLANEOUS AND SUPPLEMENTARY

##### *General*

#### **308 Modification of pensions legislation that refers to employers**

- (1) Regulations may modify any provision of pensions legislation for the purpose of ensuring that it, or another provision of pensions legislation, does not purport to refer to the employer of a self-employed person.
- (2) Where a provision of pensions legislation contains a reference to an employer in connection with an occupational pension scheme, regulations may modify the provision, or another provision of pensions legislation, for the purpose of excluding from the reference an employer who is a person—
  - (a) who does not participate in the scheme as regards people employed by him, or
  - (b) who, as regards people employed by him, participates in the scheme only to a limited extent.
- (3) For the purposes of this section—
  - (a) “pensions legislation” means any enactment contained in or made by virtue of—
    - (i) the Pension Schemes Act 1993 (c. 48),
    - (ii) Part 1 of the Pensions Act 1995 (c. 26), other than sections 62 to 66A of that Act (equal treatment),
    - (iii) Part 1 of the Welfare Reform and Pensions Act 1999 (c. 30), or
    - (iv) this Act;
  - (b) a person is “self-employed” if he is in an employment but is not employed in it by someone else;

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*Status: This is the original version (as it was originally enacted).*

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- (c) a person who holds an office (including an elective office), and is entitled to remuneration for holding it, shall be taken to be employed by the person responsible for paying the remuneration.
- (4) In subsection (3)(b) “employment” includes any trade, business, profession, office or vocation.