

SCHEDULE 1

TRANSFER OF CERTAIN FUNCTIONS, ETC.

The Pensions Act

36. In section 3(1) of the Pensions Act (issue of contracting-out and appropriate scheme certificates), in subsections (1) and (6), for “Department” there is substituted “Inland Revenue”.

37. In section 4(2) of that Act (meaning of “contracted-out employment”, “guaranteed minimum pension” and “minimum payment”)—

- (a) in subsection (1)(b), for “Department” there is substituted “Inland Revenue”, and
- (b) in subsection (3)(f), for “Department” and “it is” there are substituted respectively “Inland Revenue” and “they are”.

38.—(1) Section 5 of that Act (requirements for certification of occupational pension schemes and personal pension schemes) is amended as follows.

(2) In subsection (2B)(3)—

- (a) for “Department” there is substituted “Inland Revenue”, and
- (b) for “is satisfied”, in both places where it occurs, there is substituted “are satisfied”.

(3) In subsection (3)(aa)(4), for “Department is” there is substituted “Inland Revenue are”.

(4) In subsection (4)(5), for “Department may, if it thinks” there is substituted “Inland Revenue may, if they think”.

39. In section 6(2)(a)(6) of that Act (protected rights under occupational pension scheme), for “Department” there is substituted “Inland Revenue”.

40.—(1) Section 7(7) of that Act (election by employer as to employments covered by contracting-out certificate) is amended as follows.

(2) In subsection (4)—

- (a) for “Department considers” there is substituted “Inland Revenue consider”, and
- (b) for “it may” there is substituted “they may”.

(3) In subsection (5)(d), for “Department” and “it is” there are substituted respectively “Inland Revenue” and “they are”.

41. In section 10(4) of that Act (computation of earner’s guaranteed minimum)—

- (a) for “Department is” there is substituted “Inland Revenue are”,
- (b) for “it”, in each place where it occurs, there is substituted “they”, and
- (c) in paragraph (a), for “thinks” there is substituted “think”.

(1) Section 3 was amended by Article 133 of, and paragraph 15 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.
(2) Section 4 was amended by Article 133 of, and paragraphs 14 and 16 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.
(3) Subsection (2B) was substituted by Article 133(3) of the Pensions (Northern Ireland) Order 1995.
(4) Paragraph (aa) was inserted by Article 133(4) of the Pensions (Northern Ireland) Order 1995.
(5) Subsection (4) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.
(6) Subsection (2)(a) was amended by paragraph 18 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.
(7) Section 7 was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

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42. In section 13(7)(**8**) of that Act (supply of information on pensions for widows and widowers), for “Department” there is substituted “Inland Revenue” and for “it” there is substituted “the Inland Revenue”.

43. In section 21(2)(**9**) of that Act (security of minimum pensions and resources of scheme)—
(a) in paragraph (a), for “Department is” there is substituted “Inland Revenue are”, and
(b) in paragraph (b), for “Department” there is substituted “Inland Revenue”.

44. In section 24B(1)(**10**) of that Act (information about interim arrangements of personal pension scheme), for “Department” there is substituted “Inland Revenue”.

45. In section 26(1)(**11**) of that Act (securing liability of scheme for protected rights), for “Department” there is substituted “Inland Revenue”.

46. In section 27(3)(a)(**12**) of that Act (application of resources of pension scheme), for “Department” there is substituted “Inland Revenue”.

47. In section 29A(1)(**13**) of that Act (auditor or actuary to report contravention)—
(a) for “Department”, in both places where it occurs, there is substituted “Inland Revenue”, and
(b) for “its” there is substituted “their”.

48.—(1) Section 30(**14**) of that Act (cancellation, variation, surrender and refusal of certificates) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (2)(a), for “it has” there is substituted “they have”.

(4) In subsections (4) and (5), for “it considers” and “it” there are substituted respectively “they consider” and “they”.

49. In section 36(b)(**15**) of that Act (scope of Chapter II), for “Department” there is substituted “Inland Revenue”.

50. In section 37(2)(b) of that Act (reduced rates of Class 1 contributions for earners in contracted-out employment) after “prescribed” there is inserted “by regulations made by the Secretary of State”.

51. In section 38(1) of that Act (alteration of rates of contributions) for “Department may make a corresponding order” there is substituted “order may also make corresponding provision”.

52.—(1) Section 38A(**16**) of that Act (reduced rates of Class 1 contributions and rebates for members of money purchase contracted-out schemes) is amended as follows.

(2) In subsection (3), for “Department” there is substituted “Inland Revenue”.

(3) In subsection (4) after “Regulations” there is inserted “made by the Secretary of State”.

(4) In subsection (5)—

(a) for “Department”, in each place it occurs, there is substituted “Inland Revenue”, and

(8) Subsection (1) was amended by paragraph 22 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(9) Subsection (2) was substituted by paragraph 26(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(10) Section 24B was inserted by Article 140 of the Pensions (Northern Ireland) Order 1995.

(11) Subsection (1) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(12) Subsection (3)(a) was amended by paragraph 29(b) of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(13) Section 29A was inserted by Article 144 of the Pensions (Northern Ireland) Order 1995.

(14) Section 30 was amended by paragraphs 14 and 30 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(15) Section 36(b) was amended by Article 134(1) of the Pensions (Northern Ireland) Order 1995.

(16) Section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995.

(b) for “pays”, in both places where it occurs, “it”, in the first place where it occurs, and “is”, in each place where it occurs, there are substituted respectively “pay”, “they” and “are”.

(5) After subsection (7) there is added—

“(8) In subsections (3), (4) and (6) “prescribed” means prescribed by regulations made by the Secretary of State.”.

53. In section 38B(17) (determination and alteration of contributions and rebates) for “Department may make a corresponding order” there is substituted “order may also make corresponding provision”.

54.—(1) Section 39(18) of that Act (payment of minimum contributions to personal pension schemes) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (4)—

(a) for “is” there is substituted “are”, and

(b) after “regulations” there is inserted “made by the Secretary of State”.

(4) In subsection (5) for “pays” and “it is” there are substituted respectively “pay” and “they are”.

(5) In subsection (6) for “pays”, “is” and “does” there are substituted respectively “pay”, “are” and “do”.

(6) After subsection (6) there is added—

“(7) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

55.—(1) Section 40 of that Act (earner’s chosen scheme for purposes of section 39) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (1)(19)—

(a) for “rejects” there is substituted “reject”, and

(b) after “regulations” there is inserted “made by the Secretary of State”.

(4) In subsection (1A)(20), for “is of” there is substituted “are of”.

(5) In subsection (3), after “regulations” there is inserted “made by the Secretary of State”.

(6) After subsection (3) there is added—

“(4) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

56.—(1) Section 41(21) of that Act (amount of minimum contributions) is amended as follows.

(2) In subsection (1), for “Department is” there is substituted “Inland Revenue are”.

(3) In subsection (3) after “Regulations” there is inserted “made by the Secretary of State”.

(4) After subsection (3) there is added—

“(4) In subsection (3) “prescribed” means prescribed by regulations made by the Secretary of State.”.

(17) Section 38B was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995.

(18) Section 39 was amended by paragraph 34 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(19) Subsection (1) was amended by Article 160(a) of the Pensions (Northern Ireland) Order 1995.

(20) Subsection (1A) was inserted by Article 160(b) of the Pensions (Northern Ireland) Order 1995.

(21) Section 41 was amended by Article 135 of, and paragraph 35 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

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57. In section 41A(**22**) of that Act (alteration of rates of minimum contributions under section 41) for “Department may make a corresponding order” there is substituted “order may also make corresponding provision”.

58.—(1) Section 41B(**23**) of that Act (money purchase and personal pension schemes: verification of ages) is amended as follows.

(2) In subsection (1) after “Regulations” there is inserted “made by the Secretary of State”.

(3) In subsection (2), after “Department”, in both places where it occurs, there is inserted “or the Inland Revenue”.

(4) After subsection (2) there is added—

“(3) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

59. In section 45(**24**) of that Act (women, married women and widows) after “Department” there is inserted “or as the case may be, the Secretary of State” and after “it” there is inserted “or he”.

60.—(1) Section 46(**25**) of that Act (powers to approve arrangements for scheme ceasing to be certified) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (2), for “has”, in both places where it occurs, and “its” there are substituted respectively “have” and “their”.

(4) In subsection (3), for “it subsequently approves” there is substituted “they subsequently approve”.

(5) In subsection (4), for “has” there is substituted “have”.

61. In section 49(**26**) of that Act (supervision of former contracted-out schemes), for “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

62. In section 50(**27**) of that Act (supervision of former appropriate personal pension schemes), for “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

63. In section 51(**28**) (payment of contributions equivalent premiums) after subsection (2) there is inserted—

“(2ZA) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

64.—(1) Section 52(**29**) of that Act (payment of contributions equivalent premiums on termination of certified status: supplementary provisions) is amended as follows.

(2) In subsection (2) for “Department” there is substituted “Inland Revenue”.

(3) After subsection (6) there is added—

“(7) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

(22) Section 41A was inserted by Article 135(5) of the Pensions (Northern Ireland) Order 1995.

(23) Section 41B was inserted by Article 136 of the Pensions (Northern Ireland) Order 1995.

(24) Section 45 was substituted by paragraph 12 of Schedule 2 to the Pensions (Northern Ireland) Order 1995.

(25) Section 46 was amended by paragraphs 14 and 37 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(26) Section 49 was amended by paragraph 40 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(27) Section 50 was amended by paragraph 41 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(28) Section 51 was amended by Article 138(1) of, and paragraph 42 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

(29) Section 52 was amended by paragraph 43 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

65.—(1) Section 53 of that Act (elections to pay contributions equivalent premiums) is amended as follows.

(2) In subsection (4)(**30**) for “the Department considers” and “it” there are substituted respectively “the Inland Revenue consider” and “they”.

(3) After subsection (4) there is added—

“(5) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

66. In section 57(**31**) of that Act (deduction of contributions equivalent premium from refund of scheme contributions) after subsection (11) there is added—

“(12) In this section “prescribed” means prescribed by regulations made by the Secretary of State.”.

67.—(1) Section 59(**32**) of that Act (further provisions concerning calculations relating to premiums) is amended as follows.

(2) For “Department”, in each place where it occurs, there is substituted “Inland Revenue”.

(3) In subsection (3), for “is satisfied”, “it thinks” “it may”, there are substituted respectively “are satisfied”, “they think” and “they may”.

(4) In subsection (5), for “it thinks” there is substituted “they think”.

68. In section 63(2)(**33**) of that Act (non-payment of contributions equivalent premiums) for “Department” there is substituted “Inland Revenue”.

69. In section 64(4)(**34**) of that Act (treatment of unpaid contributions equivalent premiums), for “Department”, in both places where it occurs, there is substituted “Inland Revenue”.

70. For section 151 of that Act (requirement to give information) there is substituted—

“151 Requirement to give information to the Department, Secretary of State or Inland Revenue for the purposes of certain provisions.

(1) Regulations may require the furnishing by prescribed persons to the Department, the Secretary of State or the Inland Revenue of such information as it or he requires or they require for the purposes of Part III, section 107 (and Part VIII and section 149 so far as they have effect for the purposes of section 107), section 113 and section 155 (so far as it relates to protected rights payments).

(2) In this section “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.

71. In section 152 of that Act (information as to guaranteed minimum pensions)—

(a) after “Department”, in the first place where it occurs, there is inserted “or the Inland Revenue”, and

(b) after “Department”, in the second place where it occurs, there is inserted “or, as the case may be, to the Inland Revenue”.

(30) Subsection (4) was amended by paragraph 14 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(31) Section 57 was amended by paragraph 47 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(32) Section 59 was amended by paragraph 49 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(33) Section 63 was amended by paragraph 51 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(34) Section 64 was amended by paragraph 51 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

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72.—(1) Section 161(**35**) of that Act (application of certain provisions to cases with foreign element) is amended as follows.

(2) In subsection (1) after “Department” there is inserted “or, as the case may be, the Secretary of State”.

(3) In subsection (7) at the end there is added—

““regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.

73. In section 164(**36**) (breach of regulations) after subsection (10) there is inserted—

“(11) In this section “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.

74.—(1) Section 172(**37**) of that Act (general financial arrangements) is amended as follows.

(2) In subsection (1)—

(a) for “Department” there is substituted “Inland Revenue”, and

(b) for “it” there is substituted “the Department”.

(3) After subsection (3) there is inserted—

“(3A) There shall be paid out of the National Insurance Fund into the Consolidated Fund of the United Kingdom—

(a) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III; and

(b) such sums as the Secretary of State may estimate to be to the amount of his administrative expenses in exercising his functions under this Act.”.

(4) In subsection (6), after “United Kingdom” there is inserted

(a) “subject to subsection (5), so far as it relates to payments out of money provided by Parliament, any sum recovered by the Inland Revenue under the provisions within subsection (2)(b)(ii); and”

(b)

(5) In subsection (7)(d), for “it” there is substituted “the Inland Revenue”.

(6) After that subsection there is inserted—

“(8) Subject to the foregoing provisions of this section, all expenses incurred by the Secretary of State or the Inland Revenue shall be paid out of money provided by Parliament, except so far as they may be required by any enactment to be paid or borne in any other way.”

75.—(1) Section 177(**38**) of that Act (orders and regulations — general provisions) is amended as follows.

(2) In subsection (1) before “Any power” there is inserted “Subject to subsection (7)” and the words “and regulations made by the Secretary of State under section 160” are omitted.

(3) In subsection (7)—

(a) for “The power” there is substituted “Any power”,

(b) the words “by section 160” are omitted,

(35) Section 161 was amended by paragraph 58 of Schedule 3 to the Pensions (Northern Ireland) Order 1995 and by Schedule 1 to the Employment Rights (Northern Ireland) Order 1996 (S.I.1996/1919 (N.I. 16)).

(36) Section 164 was substituted by Article 151(1) of the Pensions (Northern Ireland) Order 1995.

(37) Section 172 was amended by paragraph 65 of Schedule 3 to, and paragraph 12 of Schedule 4 to, the Pensions (Northern Ireland) Order 1995.

(38) Section 177 was amended by paragraph 67 of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

- (c) after “regulations”, in both places where it occurs, there is inserted “or orders (except an order under section 162)”.
- (4) In subsection (8)—
 - (a) for “the power” there is substituted “Any power”,
 - (b) the words “by section 160” are omitted, and
 - (c) after “regulations” there is inserted “or orders”.
- 76.** In section 181 (control of regulations and orders) after subsection (9) there is inserted—
 - “(9A) A statutory instrument containing provision under section 38, 38B or 41A shall not be made unless a draft of the instrument has been laid before Parliament and approved by a resolution of each House of Parliament.”.
- 77.**—(1) Schedule 1 to that Act (certification regulations) is amended as follows.
 - (2) In paragraph 2(1)(**39**) (determination of date of employment), for “Department” there is substituted “Inland Revenue”.
 - (3) In paragraph 3 (notice by employer), for “Department” there is substituted “Inland Revenue”.
 - (4) In paragraph (4) (power to modify Part III, etc.), after sub-paragraph (3) there is added—
 - “(4) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State.”.
 - (5) In paragraph 5(**40**) (contributions equivalent premiums)—
 - (a) in sub-paragraph (1), for “Department”, in both places where it occurs, there is substituted “Inland Revenue”,
 - (b) in sub-paragraph (3)—
 - (i) in paragraph (e), for “Department is” there is substituted “Inland Revenue are”, and
 - (ii) in paragraph (f), for “Department” there is substituted “Inland Revenue”, and
 - (c) in sub-paragraphs (3A), (3B)(b), (3C)(c)(**41**) and (4), for “Department” there is substituted “Inland Revenue”, and
 - (d) after sub-paragraph (4) there is added—
 - “(4A) In this paragraph “regulations” means regulations made by the Department or, as the case may be, the Secretary of State and “prescribed” shall be construed accordingly.”.
 - (6) Paragraph 7 (regulations relating to certain public service pension schemes) is amended as follows—
 - (a) in sub-paragraph (1)—
 - (i) for “appropriate government department” there is substituted “the Department, or as the case may be, the Secretary of State”, and
 - (ii) in paragraphs (a), (b) and (d) for “that Department”, in each place where it occurs, there is substituted “the Inland Revenue”, and
 - (b) sub-paragraph (5) is omitted..
- 78.**—(1) Schedule 5 to that Act (transitional provisions and savings) is amended as follows.
 - (2) In paragraph 14(3)—

(39) Paragraph 2(1) was amended by paragraph 70(a) of Schedule 3 to the Pensions (Northern Ireland) Order 1995.

(40) Paragraph 5 was amended by Article 138 of, and paragraph 70(c) and (d) of Schedule 3 to, the Pensions (Northern Ireland) Order 1995.

(41) Sub-paragraphs (3A), (3B) and (3C) were inserted by Article 138(2)(b) of the Pensions (Northern Ireland) Order 1995.

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- (a) for “Department has” there is substituted “Inland Revenue have”,
 - (b) for “it subsequently ascertains” there is substituted “they subsequently ascertain”,
 - (c) in paragraph (a), for “Department”, in both places where it occurs, and “it”, there are substituted respectively “Inland Revenue” and “they”, and
 - (d) in paragraph (b), for “the Department”, in the first, second and third place where it occurs, there is substituted respectively “Inland Revenue”, “they” and “them”.
- (3) After paragraph 14(3) there is added—
- “(4) In this paragraph “prescribed” means prescribed by regulations made by the Secretary of State.”.