

## SCHEDULE 1

### TRANSFER OF CERTAIN FUNCTIONS, ETC.

#### *The Pensions Act*

**54.**—(1) Section 39(1) 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.”.

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