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STATUTORY INSTRUMENTS

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**2005 No. 1720 (C.73)**

**PENSIONS**

**The Pensions Act 2004 (Commencement No. 6,  
Transitional Provisions and Savings) Order 2005**

*Made* - - - - *28th June 2005*

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 91(9), 302(2), 315(2) and (5) and 322(1) and (5) of the Pensions Act 2004<sup>(1)</sup>, and of all other powers enabling him in that behalf, hereby makes the following Order:

**Citation and interpretation**

**1.**—(1) This Order may be cited as the Pensions Act 2004 (Commencement No. 6, Transitional Provisions and Savings) Order 2005.

(2) In this Order—

“the 1993 Act” means the Pension Schemes Act 1993<sup>(2)</sup>;

“the 1995 Act” means the Pensions Act 1995<sup>(3)</sup>;

“the Act” means the Pensions Act 2004;

“the Pensions Compensation Board” means the Pensions Compensation Board established under section 78<sup>(4)</sup> of the 1995 Act (the Compensation Board).

**Appointed days**

**2.**—(1) The day appointed for the purposes of section 91(9) of the Act (procedure for issue and publication of codes of practice) for the coming into effect of the Pensions Regulator Code of Practice No. 2: Notifiable Events is 30th June 2005.

(2) The day appointed for the coming into force of section 121(7) of the Act (insolvency event, insolvency date and insolvency practitioner) is 30th June 2005.

(3) The day appointed for the coming into force of—

(a) sections 182, 183, 185 and 186 of the Act (fraud compensation payments); and

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(1) 2004 c. 35.

(2) 1993 c. 48.

(3) 1995 c. 26.

(4) Section 78 of the Pensions Act 1995 was amended by article 145 of S.I. 2001/3649.

(b) paragraph 76(5) of Schedule 12 to the Act (amendment of paragraph 1 of Schedule 1 to the Welfare Reform and Pensions Act 1999(5)), in so far as it relates to Chapter 4 of Part 2 of the Act, and section 319(1) of the Act in so far as it relates to that paragraph, for the purpose only of conferring power to make regulations, is 12th July 2005, and for all other purposes, is 1st September 2005.

(4) The day appointed for the coming into force of section 213, except subsections (4)(e) and (5)(e), of the Act (reference of reviewable matter to the PPF Ombudsman)—

- (a) for the purpose only of conferring power to make regulations, is 1st July 2005; and
- (b) for all other purposes, is the day after the day on which the first regulations under that section are made.

(5) The day appointed for the coming into force of section 214, except subsection (2)(k), of the Act (investigation by the PPF Ombudsman of complaints of maladministration)—

- (a) for the purpose only of conferring power to make regulations, is 1st July 2005; and
- (b) for all other purposes, is the day after the day on which the first regulations under that section are made.

(6) The day appointed for the coming into force of—

- (a) sections 212 (annual reports to Secretary of State) and 215 to 218 (referral of questions of law, publishing reports etc, determinations of the PPF Ombudsman and obstruction etc of the PPF Ombudsman) of the Act; and
- (b) paragraph 29(5) of Schedule 5 to the Act (exemption from liability in damages), and section 319(1) of the Act in so far as it relates to that paragraph,

is the first day after the day on which the first regulations made under section 213 or 214 of the Act come into force, whichever is the earlier.

(7) The day appointed for the coming into force of section 239 of the Act (categories of pension scheme)—

- (a) for the purpose only of conferring power to make regulations, is 1st July 2005; and
- (b) for all other purposes—
  - (i) in the case of an occupational pension scheme that has its main administration in the United Kingdom, is 22nd September 2005; and
  - (ii) in all other cases, is 6th April 2006.

(8) The day appointed for the coming into force of section 256 of the Act (no indemnification for fines or civil penalties) is 30th June 2005.

(9) The day appointed for the coming into force of section 283 of the Act (power to prescribe conditions by reference to Inland Revenue approval) is 1st July 2005.

(10) The day appointed for the coming into force of section 302(1) of the Act (dissolution of the Pensions Compensation Board) is 1st September 2005.

(11) The day appointed for the coming into force of paragraph 74 of Schedule 12 to the Act (amendment of section 8(2)(a) of the Welfare Reform and Pensions Act 1999), and section 319(1) of the Act in so far as it relates to that paragraph, is 22nd September 2005.

(12) The day appointed for the coming into force of paragraph 76(3) of Schedule 12 to the Act, in so far as it relates to sections 67 and 318 of the Act, and section 319(1) of the Act in so far as it relates to that paragraph, is 30th June 2005.

(13) The day appointed for the coming into force of Schedule 13 to the Act (repeals), in so far as it relates to the repeal of sections 28 and 29 of the 1993 Act, and section 320 of the Act in so far as it relates to those sections, is 6th April 2006.

(14) The day appointed for the coming into force of the provisions of the Act specified in Part 1 of the Schedule to this Order—

- (a) for the purpose only of conferring power to make regulations, is 1st July 2005; and
- (b) for all other purposes, is 22nd September 2005.

(15) The day appointed for the coming into force of the provisions of the Act specified in Part 2 of the Schedule to this Order—

- (a) for the purpose only of conferring power to make regulations, is 1st July 2005; and
- (b) for all other purposes, is 6th April 2006.

(16) The day appointed for the coming into force of the provisions of the Act specified in Part 3 of the Schedule to this Order is 1st September 2005.

### **Transfer of property, rights and liabilities of the Pensions Compensation Board**

**3.** All property, rights and liabilities to which the Pensions Compensation Board is entitled or subject immediately before 1st September 2005 shall, on that day, become the property, rights and liabilities of the Board.

### **Transitional provisions**

**4.—(1)** In this article, unless the context otherwise requires, “function of the Pensions Compensation Board” means—

- (a) the determination of the terms and conditions on which to make compensation payments in accordance with section 78(4) of the 1995 Act (terms and conditions of payments);
- (b) the duty under section 79(6) of the 1995 Act (reports to the Secretary of State) to prepare and send reports to the Secretary of State;
- (c) the review under section 80(7) of the 1995 Act (review of decisions) or article 78 of the Pensions (Northern Ireland) Order 1995(8) (review of Compensation Board’s decisions) of a determination made by the Pensions Compensation Board before 1st September 2005 in relation to a function of the Pensions Compensation Board specified in any of subparagraphs (a) and (d) to (g);
- (d) the determination under section 81(4) of the 1995 Act or article 79(4) of the Pensions (Northern Ireland) Order 1995 (recoveries of value) as to whether anything received by the trustees of an occupational pension scheme is a recovery of value;
- (e) the determination that section 81(9) of the 1995 Act or article 79(10) of the Pensions (Northern Ireland) Order 1995 (cases where compensation provisions apply) applies to applications for compensation payments and that such applications comply with the requirements of section 82 of the 1995 Act or, as the case may be, article 80 of the Pensions (Northern Ireland) Order 1995 (applications for payments);

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(6) Section 79 was amended by paragraph 16 of Schedule 2 to the Welfare Reform and Pensions Act 1999.

(7) Section 80 was amended by section 277(2) of the Pensions Act 2004.

(8) S.I. 1995/3213 (N.I. 22). Article 78 was amended by article 254(2) of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)).

(9) Section 81 was amended by section 17(1) and (2) of the Welfare Reform and Pensions Act 1999 and section 277(3) of the Pensions Act 2004.

(10) Article 79 was amended by article 16(1) and (2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) and article 254(3) of the Pensions (Northern Ireland) Order 2005.

- (f) the determination of settlement dates, and making pension compensation payments in accordance with section 83(11) of the 1995 Act or article 81(12) of the Pensions (Northern Ireland) Order 1995 (amount of compensation);
- (g) the determination as to when to make payments in anticipation under section 84 of the 1995 Act or article 82 of the Pensions (Northern Ireland) Order 1995 (payments made in anticipation);
- (h) the duty to keep proper accounts and records, to prepare a statement of accounts for each financial year and to send copies of the statement to such persons, at such times as are set out in paragraph 17 of Schedule 2 to the 1995 Act (accounts).

(2) Anything done (or having effect as if done) by, or in relation to, the Pensions Compensation Board before 1st September 2005 pursuant to, or for the purposes of, any function of the Pensions Compensation Board shall, so far as is required for continuing its effect, have effect as if done by, or in relation to, the Board pursuant to, or for the purposes of, that function.

(3) Subject to paragraph (5), anything which, immediately before 1st September 2005, is in the process of being done by, or in relation to, the Pensions Compensation Board pursuant to, or for the purposes of, any function of the Pensions Compensation Board shall be continued by, or in relation to, the Board pursuant to, or for the purposes of, that function.

(4) Any reference to the Pensions Compensation Board in any document constituting or relating to anything to which paragraph (2) or (3) applies in relation to any function of the Pensions Compensation Board shall, so far as is required for giving effect to those provisions, be construed as a reference to the Board.

(5) Where any function of the Pensions Compensation Board described in paragraph (6) would, but for its dissolution, fall to be exercised on or after 1st September 2005, or fell to be exercised before 1st September 2005 but has not been exercised, that function shall be exercised by the Board as if it were a function of the Board conferred on it under, or by virtue of, the Act or the Pensions (Northern Ireland) Order 2005(13).

(6) The functions of the Board to which paragraph (5) refers are—

- (a) the functions referred to in paragraph (1); and
- (b) any determination in relation to an application for a pension compensation payment made where the circumstances in paragraph (7) apply.

(7) An application under section 82 of the 1995 Act or article 80 of the Pensions (Northern Ireland) Order 1995 may be made after 1st September 2005 by a person prescribed in regulations made under that section or, as the case may be, that article where—

- (a) the employer in relation to an occupational pension scheme was insolvent before 6th April 2005;
- (b) the determination of an application under that section or that article was not made before 1st September 2005; and
- (c) section 182(1) of the Act or article 165(1) of the Pensions (Northern Ireland) Order 2005 (cases where fraud compensation payments can be made) does not apply.

(8) Where paragraph (7) applies, an application made under section 82 of the 1995 Act or article 80 of the Pensions (Northern Ireland) Order 1995 must be made before 6th April 2006.

(9) Where, by virtue of section 302(2) of the Act (transfer of functions, property etc. of the Pensions Compensation Board), information created by the Pensions Compensation Board has been

(11) Section 83 was amended by section 17(3) to (6) of the Welfare Reform and Pensions Act 1999 and section 277(4) of the Pensions Act 2004.

(12) Article 81 was amended by article 16(3) to (6) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 and article 254(4) of the Pensions (Northern Ireland) Order 2005.

(13) S.I. 2005/255 (N.I. 1).

obtained by the Board, such information shall be treated for the purposes of sections 197 to 201 and 203 of the Act or articles 179 to 183 and 185 of the Pensions (Northern Ireland) Order 2005 (disclosure of information and provision of information to members of schemes etc) as having been obtained by the Board in the exercise of its functions from the Pensions Compensation Board.

(10) Where paragraph (3) applies—

(a) sections 78(4) and 79 to 84 of, and paragraph 17 of Schedule 2 to, the 1995 Act shall be read as if references to “the Compensation Board” were references to “the Board of the Pension Protection Fund”;

(b) section 79 of the 1995 Act shall be modified as if after subsection (1) there were inserted—

“(1A) Sub-paragraph (5) of paragraph 17(**14**) of Schedule 2 (meaning of financial year beginning with 6th April 2005) shall apply for the purposes of subsection (1) as for those of that paragraph.”; and

(c) paragraph 17 of Schedule 2 to the 1995 Act shall be modified as if after sub-paragraph (4) there were added—

“(5) In this paragraph, for the financial year beginning with 6th April 2005, “financial year” means the period beginning with 6th April 2005 and ending with 31st August 2005.”.

(11) Where paragraph (5) applies, Schedule 9 to the Act (reviewable matters) shall be modified as if after paragraph 30 there were added—

“**31** Any determination by the Board, or any failure by the Board, to exercise any function of the Pensions Compensation Board under sections 78(4) and 81 to 84 of the Pensions Act 1995 (compensation provisions) where any such function is exercised by the Board as if it were a function of the Board conferred on it under, or by virtue of, this Act.”.

## Savings

**5.**—(1) Subject to the transitional provisions in article 4(10), the provisions of the 1995 Act specified in paragraph (2) shall, so far as is required for the purpose of giving effect to article 4(3), continue to have effect as they were in force immediately before their repeal by Part 1 of Schedule 13 to the Act.

(2) The provisions of the 1995 Act referred to in paragraph (1) are—

(a) section 78(4);

(b) section 79;

(c) section 80;

(d) section 81;

(e) section 82;

(f) section 83;

(g) section 84; and

(h) paragraph 17 of Schedule 2.

Signed by authority of the Secretary of State for Work and Pensions.

28 June 2005

*Stephen C. Timms*  
Minister of State,  
Department for Work and Pensions

## SCHEDULE

Article 2

## PART 1

**PROVISIONS OF THE ACT COMING INTO FORCE  
ON 1st JULY 2005 FOR THE PURPOSE ONLY OF  
CONFERRING POWER TO MAKE REGULATIONS AND  
ON 22nd SEPTEMBER 2005 FOR ALL OTHER PURPOSES**

| <i>Provisions of the Act</i> | <i>Subject matter</i>                            |
|------------------------------|--|
| section 252                  | UK-based scheme to be trust with effective rules |
| section 255                  | activities of occupational pension schemes       |

## PART 2

**PROVISIONS OF THE ACT COMING INTO FORCE ON 1st JULY 2005  
FOR THE PURPOSE ONLY OF CONFERRING POWER TO MAKE  
REGULATIONS AND ON 6th APRIL 2006 FOR ALL OTHER PURPOSES**

| <i>Provisions of the Act</i> | <i>Subject matter</i>  |
|------------------------------|--|
| section 269                  | payments made by employers and members to occupational pension schemes |
| section 284                  | restrictions on commutation and age at which benefits may be received  |

## PART 3

**PROVISIONS OF THE ACT COMING  
INTO FORCE ON 1st SEPTEMBER 2005**

| <i>Provisions of the Act</i>  | <i>Subject matter</i>   |
|---|---|
| section 110(1)(b)   | Board's functions in relation to fraud compensation               |
| section 172(2) to (6) except subsection (5)(d)  | relationship with fraud compensation regime                       |
| section 184   | fraud compensation – recovery of value                            |
| section 188 except subsection (3)(d)  | Fraud Compensation Fund   |
| Schedule 9, paragraphs 20 to 26, 29 and 30  | reviewable matters in so far as they relate to fraud compensation |
| Schedule 12, paragraphs 56(b) and 76(3) in so far as it relates to Chapter 4 of Part 2 of the Act, and section 319(1) in so far as it relates to those provisions | consequential amendments  |

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| <i>Provisions of the Act</i>  | <i>Subject matter</i> |
|---|-----------------------|
| Schedule 13, in so far as it relates to the repeals there specified in relation to—<br>the Parliamentary Commissioner Act 1967, in so far as not already in force;<br>the House of Commons Disqualification Act 1975, in so far as not already in force;<br>the Northern Ireland Assembly Disqualification Act 1975, in so far as not already in force;<br>the Tribunals and Inquiries Act 1992, in so far as not already in force;<br>the Pensions Act 1995, sections 78 to 86;<br>the Welfare Reform and Pensions Act 1999, section 17, paragraph 1(2)(b) (ix) of Schedule 1 and paragraph 16 of Schedule 2;<br>the Freedom of Information Act 2000, in so far as not already in force; | repeals               |
| and section 320 in so far as it relates to those provisions   |                       |

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes further provision for the coming into force of provisions of the Pensions Act 2004 (c. 35) (“the Act”).

Article 2(1) appoints the day for the purposes of section 91(9) of the Act (procedure for issue and publication of codes of practice) for the coming into effect of the Pensions Regulator Code of Practice No. 2: Notifiable Events as 30th June 2005.

Article 2(2) appoints the day for the coming into force of section 121(7) of the Act (insolvency event etc) as 30th June 2005.

Article 2(3) appoints the day for the coming into force of sections 182, 183, 185 and 186 of the Act (fraud compensation payments) for the purposes of conferring power to make regulations as 12th July 2005 and for all other purposes as 1st September 2005.

Article 2(4) appoints the day for the coming into force of section 213 of the Act (reference of reviewable matters to the PPF Ombudsman) for the purposes of conferring power to make regulations as 1st July 2005 and for all other purposes as the day after the first regulations under section 213 are made.

Article 2(5) appoints the day for the coming into force of section 214 of the Act (investigation by the PPF Ombudsman of complaints of maladministration) for the purposes of conferring power to make regulations as 1st July 2005 and for all other purposes as the day after the first regulations under section 214 are made.

Article 2(6) appoints the day for the coming into force of sections 212 and 215 to 218 of the Act (annual reports and further provisions concerning the functions of the PPF Ombudsman) as the first day after the first regulations made under section 213 or 214 of the Act come into force, whichever is the earlier.

Article 2(7) appoints the day for the coming into force of section 239 of the Act (categories of pension scheme) for the purpose of conferring power to make regulations as 1st July 2005 and for all other purposes, and in respect of particular cases, as 22nd September 2005 and 6th April 2006 respectively.

Article 2(8) appoints the day for the coming into force of section 256 of the Act (no indemnification for fines etc) as 30th June 2005.

Article 2(9) appoints the day for the coming into force of section 283 of the Act (power to prescribe conditions by reference to Inland Revenue approval) as 1st July 2005.

Article 2(10) appoints the day for the coming into force of section 302(1) of the Act (dissolution of the Pensions Compensation Board) as 1st September 2005.

Article 2(11) and (12) appoints the days for the coming into force of certain provisions in Schedule 12 to the Act which makes consequential amendments to the Welfare Reform and Pensions Act 1999 (c. 30) as 30th June 2005 and 22nd September 2005 respectively.

Article 2(13) appoints the day for the coming into force of certain repeals specified in Schedule 13 to the Act as 6th April 2006.

Article 2(14) and Part 1 of the Schedule appoints the day for the coming into force of sections 252 (UK schemes to be trust based with effective rules) and 255 (activities of occupational pension schemes) of the Act for the purpose of conferring power to make regulations as 1st July 2005 and for all other purposes on 22nd September 2005.

Article 2(15) and Part 2 of the Schedule appoints the day for the coming into force of sections 269 (payments made by employers etc) and 284 (restrictions on commutation etc) of the Act for the purposes of conferring power to make regulations as 1st July 2005 and for all other purposes as 6th April 2006.

Article 2(16) and Part 3 of the Schedule appoints the day for the coming into force of further provisions and repeals, in respect of fraud compensation, as 1st September 2005.

Article 3 makes provision, in connection with the coming into force on 1st September 2005 of section 302(1) of the Act which provides for the dissolution of the Pensions Compensation Board, for the transfer of property, rights and liabilities of the Pension Compensation Board to the Board of the Pension Protection Fund.

Articles 4 and 5 make transitional provisions and savings in connection with the dissolution of the Pensions Compensation Board.

#### **NOTE AS TO EARLIER COMMENCEMENT ORDERS**

*(This note is not part of the Order)*

The following provisions of the Pensions Act 2004 have been brought into force on the dates shown by commencement orders before the date of this Order. Some of these provisions will not be in force on the date that this Order is made.

| <i>Provision</i>      | <i>Date of Commencement</i> | <i>S.I. No.</i>           |
|-----------------------|-----------------------------|---------------------------|
| section 1             | 17th December 2004          | <a href="#">2004/3350</a> |
| section 2 (partially) | 17th December 2004          | <a href="#">2004/3350</a> |
| section 2 (partially) | 6th April 2005              | <a href="#">2005/275</a>  |

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| <i>Provision</i>                    | <i>Date of Commencement</i> | <i>S.I. No.</i> |
|-------------------------------------|-----------------------------|-----------------|
| section 3 (partially)               | 17th December 2004          | 2004/3350       |
| section 3 (partially)               | 10th February 2005          | 2005/275        |
| section 3 (partially)               | 1st April 2005              | 2005/275        |
| section 4 (partially)               | 17th December 2004          | 2004/3350       |
| Section 4 (partially)               | 6th April 2005              | 2005/275        |
| section 5 (partially)               | 17th December 2004          | 2004/3350       |
| section 5 (partially)               | 6th April 2005              | 2005/275        |
| section 6                           | 17th December 2004          | 2004/3350       |
| section 7                           | 6th April 2005              | 2005/275        |
| section 8 (partially)               | 17th December 2004          | 2004/3350       |
| section 8 (for all other purposes)  | 6th April 2005              | 2005/275        |
| section 10 (partially)              | 17th December 2004          | 2004/3350       |
| section 10 (for all other purposes) | 6th April 2004              | 2005/695        |
| section 12 (partially)              | 17th December 2004          | 2004/3350       |
| section 13                          | 6th April 2005              | 2005/275        |
| section 14                          | 6th April 2005              | 2005/275        |
| section 15                          | 6th April 2005              | 2005/275        |
| section 16                          | 6th April 2005              | 2005/275        |
| section 17                          | 6th April 2005              | 2005/275        |
| section 18 (partially)              | 6th April 2005              | 2005/275        |
| section 19 (partially)              | 10th February 2005          | 2005/275        |
| section 19 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 20 (partially)              | 6th April 2005              | 2005/275        |
| section 21 (partially)              | 10th February 2005          | 2005/275        |
| section 21 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 22                          | 6th April 2005              | 2005/275        |
| section 23 (partially)              | 10th February 2005          | 2005/275        |
| section 23 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 24 (partially)              | 10th February 2005          | 2005/275        |
| section 24 (for all other purposes) | 6th April 2005              | 2005/275        |

| <i>Provision</i>                    | <i>Date of Commencement</i> | <i>S.I. No.</i> |
|-------------------------------------|-----------------------------|-----------------|
| section 25                          | 6th April 2005              | 2005/275        |
| section 26                          | 6th April 2005              | 2005/275        |
| section 27                          | 6th April 2005              | 2005/275        |
| section 28                          | 6th April 2005              | 2005/275        |
| section 29                          | 6th April 2005              | 2005/275        |
| section 30 (partially)              | 10th February 2005          | 2005/275        |
| section 30 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 31                          | 6th April 2005              | 2005/275        |
| section 32                          | 6th April 2005              | 2005/275        |
| section 33                          | 6th April 2005              | 2005/275        |
| section 34                          | 6th April 2005              | 2005/275        |
| section 35                          | 6th April 2005              | 2005/275        |
| section 36 (partially)              | 10th February 2005          | 2005/275        |
| section 36 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 37                          | 6th April 2005              | 2005/274        |
| section 38 (partially)              | 10th February 2005          | 2005/275        |
| section 38 (partially)              | 6th April 2005              | 2005/275        |
| section 39                          | 6th April 2005              | 2005/275        |
| section 40                          | 6th April 2005              | 2005/275        |
| section 41 (partially)              | 6th April 2005              | 2005/275        |
| section 42 (partially)              | 6th April 2005              | 2005/275        |
| section 43 (partially)              | 10th February 2005          | 2005/275        |
| section 43 (partially)              | 6th April 2005              | 2005/275        |
| section 44 (partially)              | 10th February 2005          | 2005/275        |
| section 44 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 45 (partially)              | 10th February 2005          | 2005/275        |
| section 45 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 46                          | 6th April 2005              | 2005/275        |
| section 47 (partially)              | 6th April 2005              | 2005/275        |
| section 48                          | 6th April 2005              | 2005/275        |
| section 49                          | 6th April 2005              | 2005/275        |
| section 50 (partially)              | 6th April 2005              | 2005/275        |

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

| <i>Provision</i>                    | <i>Date of Commencement</i> | <i>S.I. No.</i> |
|-------------------------------------|-----------------------------|-----------------|
| section 51                          | 6th April 2005              | 2005/275        |
| section 52 (partially)              | 10th February 2005          | 2005/275        |
| section 52 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 53                          | 6th April 2005              | 2005/275        |
| section 54                          | 6th April 2005              | 2005/275        |
| section 55                          | 6th April 2005              | 2005/275        |
| section 56                          | 6th April 2005              | 2005/275        |
| section 57 (partially)              | 10th February 2005          | 2005/275        |
| section 57 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 58                          | 6th April 2005              | 2005/275        |
| section 59 (partially)              | 10th February 2005          | 2005/275        |
| section 59 (partially)              | 1st April 2005              | 2005/275        |
| section 59 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 60 (partially)              | 10th February 2005          | 2005/275        |
| section 60 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 61 (partially)              | 10th February 2005          | 2005/275        |
| section 61 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 62                          | 6th April 2005              | 2005/275        |
| section 63                          | 6th April 2005              | 2005/275        |
| section 64                          | 6th April 2005              | 2005/275        |
| section 65                          | 6th April 2005              | 2005/275        |
| section 66                          | 6th April 2005              | 2005/275        |
| section 67                          | 6th April 2005              | 2005/275        |
| section 68                          | 6th April 2005              | 2005/275        |
| section 69 (partially)              | 10th February 2005          | 2005/275        |
| section 69 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 70                          | 6th April 2005              | 2005/275        |
| section 71                          | 6th April 2005              | 2005/275        |
| section 72                          | 6th April 2005              | 2005/275        |
| section 73                          | 6th April 2005              | 2005/275        |

| <i>Provision</i>                    | <i>Date of Commencement</i> | <i>S.I. No.</i> |
|-------------------------------------|-----------------------------|-----------------|
| section 74                          | 6th April 2005              | 2005/275        |
| section 75                          | 6th April 2005              | 2005/275        |
| section 76                          | 6th April 2005              | 2005/275        |
| section 77                          | 6th April 2005              | 2005/275        |
| section 78                          | 6th April 2005              | 2005/275        |
| section 79                          | 6th April 2005              | 2005/275        |
| section 80                          | 6th April 2005              | 2005/275        |
| section 81                          | 6th April 2005              | 2005/275        |
| section 82                          | 6th April 2005              | 2005/275        |
| section 83                          | 6th April 2005              | 2005/275        |
| section 84                          | 6th April 2005              | 2005/275        |
| section 85                          | 6th April 2005              | 2005/275        |
| section 86 (partially)              | 6th April 2005              | 2005/275        |
| section 87                          | 6th April 2005              | 2005/275        |
| section 88                          | 6th April 2005              | 2005/275        |
| section 89                          | 6th April 2005              | 2005/275        |
| section 90 (partially)              | 6th April 2005              | 2005/275        |
| section 91 (partially)              | 17th December 2004          | 2004/3350       |
| section 91 (partially)              | 6th April 2005              | 2005/275        |
| section 91 (partially)              | 6th April 2005              | 2005/1108       |
| section 92                          | 6th April 2005              | 2005/275        |
| section 93 (partially)              | 10th February 2005          | 2005/275        |
| section 93 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 94                          | 6th April 2005              | 2005/275        |
| section 95 (partially)              | 6th April 2005              | 2005/275        |
| section 96 (partially)              | 6th April 2005              | 2005/275        |
| section 97 (partially)              | 10th February 2005          | 2005/275        |
| section 97 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 98                          | 6th April 2005              | 2005/275        |
| section 99                          | 6th April 2005              | 2005/275        |
| section 100                         | 6th April 2005              | 2005/275        |
| section 101 (partially)             | 6th April 2005              | 2005/275        |
| section 102 (partially)             | 17th December 2004          | 2004/3350       |

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

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| section 102 (partially)              | 10th February 2005          | 2005/275        |
| section 102 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 103 (partially)              | 10th February 2005          | 2005/275        |
| section 103 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 104 (partially)              | 10th February 2005          | 2005/275        |
| section 104 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 105                          | 6th April 2005              | 2005/275        |
| section 106 (partially)              | 10th February 2005          | 2005/275        |
| section 106 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 107                          | 17th December 2004          | 2004/3350       |
| section 108 (partially)              | 17th December 2004          | 2004/3350       |
| section 108 (partially)              | 6th April 2005              | 2005/275        |
| section 109 (partially)              | 17th December 2004          | 2004/3350       |
| section 110 (partially)              | 17th December 2004          | 2004/3350       |
| section 110 (partially)              | 6th April 2005              | 2005/275        |
| section 111                          | 17th December 2004          | 2004/3350       |
| section 112 (partially)              | 17th December 2004          | 2004/3350       |
| section 112 (partially)              | 10th February 2005          | 2005/275        |
| section 112 (partially)              | 6th April 2005              | 2005/275        |
| section 113                          | 6th April 2005              | 2005/275        |
| section 114 (partially)              | 10th February 2005          | 2005/275        |
| section 114 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 115 (partially)              | 10th February 2005          | 2005/275        |
| section 115 (for all other purposes) | 8th March 2005              | 2005/275        |
| section 116                          | 17th December 2004          | 2004/3350       |
| section 117 (partially)              | 10th February 2005          | 2005/275        |
| section 117 (partially)              | 1st April 2005              | 2005/275        |
| section 119                          | 6th April 2005              | 2005/275        |
| section 120 (partially)              | 10th February 2005          | 2005/275        |
| section 120 (for all other purposes) | 6th April 2005              | 2005/275        |

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| section 121 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 121 (partially)              | 6th April 2005              | <a href="#">2005/275</a> |
| section 122 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 122 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 123 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 123 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 124                          | 6th April 2005              | <a href="#">2005/275</a> |
| section 125 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 125 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 126 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 126 (partially)              | 8th March 2005              | <a href="#">2005/275</a> |
| section 126 (partially)              | 1st April 2005              | <a href="#">2005/275</a> |
| section 126 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 127                          | 6th April 2005              | <a href="#">2005/275</a> |
| section 128                          | 6th April 2005              | <a href="#">2005/275</a> |
| section 129 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 129 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 130 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 130 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 131                          | 6th April 2005              | <a href="#">2005/275</a> |
| section 132 (partially)              | 6th April 2005              | <a href="#">2005/275</a> |
| section 133 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 133 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 134 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 134 (partially)              | 6th April 2005              | <a href="#">2005/275</a> |
| section 135 (partially)              | 10th February 2005          | <a href="#">2005/275</a> |
| section 135 (for all other purposes) | 6th April 2005              | <a href="#">2005/275</a> |
| section 136                          | 6th April 2005              | <a href="#">2005/275</a> |
| section 137                          | 6th April 2005              | <a href="#">2005/275</a> |

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|--------------------------------------|-----------------------------|-----------------|
| section 138 (partially)              | 10th February 2005          | 2005/275        |
| section 138 (partially)              | 6th April 2005              | 2005/275        |
| section 139 (partially)              | 10th February 2005          | 2005/275        |
| section 139 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 140 (partially)              | 10th February 2005          | 2005/275        |
| section 140 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 141 (partially)              | 10th February 2005          | 2005/275        |
| section 141 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 142                          | 6th April 2005              | 2005/275        |
| section 143 (partially)              | 10th February 2005          | 2005/275        |
| section 143 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 144                          | 6th April 2005              | 2005/275        |
| section 145 (partially)              | 10th February 2005          | 2005/275        |
| section 145 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 146 (partially)              | 10th February 2005          | 2005/275        |
| section 146 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 147 (partially)              | 10th February 2005          | 2005/275        |
| section 147 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 148 (partially)              | 10th February 2005          | 2005/275        |
| section 148 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 149                          | 6th April 2005              | 2005/275        |
| section 150 (partially)              | 10th February 2005          | 2005/275        |
| section 150 (partially)              | 6th April 2005              | 2005/275        |
| section 151 (partially)              | 10th February 2005          | 2005/275        |
| section 151 (partially)              | 6th April 2005              | 2005/275        |
| section 152 (partially)              | 10th February 2005          | 2005/275        |
| section 152 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 154 (partially)              | 6th April 2005              | 2005/275        |

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| section 160 (partially)              | 6th April 2005              | 2005/275        |
| section 161 (partially)              | 6th April 2005              | 2005/275        |
| section 162 (partially)              | 10th February 2005          | 2005/275        |
| section 162 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 167 (partially)              | 10th February 2005          | 2005/275        |
| section 167 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 168 (partially)              | <b>(15)</b>                 | 2005/1436       |
| section 172 (partially)              | 6th April 2005              | 2005/275        |
| section 173 (partially)              | 6th April 2005              | 2005/275        |
| section 173 (partially)              | 1st June 2005               | 2005/1436       |
| section 173 (partially)              | 20th June 2005              | 2005/1436       |
| section 173 (partially)              | 30th June 2005              | 2005/1436       |
| section 174 (partially)              | 10th February 2005          | 2005/275        |
| section 174 (partially)              | 1st April 2005              | 2005/275        |
| section 175 (partially)              | 6th April 2005              | 2005/275        |
| section 175 (partially)              | 20th June 2005              | 2005/1436       |
| section 179 (partially)              | 10th February 2005          | 2005/275        |
| section 176 (partially)              | 27th May 2005               | 2005/1436       |
| section 176 (for all other purposes) | 20th June 2005              | 2005/1436       |
| section 179 (partially)              | 6th April 2005              | 2005/275        |
| section 181 (partially)              | 10th February 2005          | 2005/275        |
| section 181 (partially)              | 1st April 2005              | 2005/275        |
| section 189 (partially)              | 10th February 2005          | 2005/275        |
| section 189 (partially)              | 1st April 2005              | 2005/275        |
| section 190 (partially)              | 10th February 2005          | 2005/275        |
| section 190 (partially)              | 6th April 2005              | 2005/275        |
| section 191                          | 17th December 2004          | 2004/3350       |
| section 192                          | 6th April 2005              | 2005/275        |
| section 193 (partially)              | 17th December 2004          | 2004/3350       |
| section 193 (partially)              | 6th April 2005              | 2005/275        |

(15) The day appointed for the coming into force of section 168 of the Pensions Act 2004, as modified by regulations made under section 286(3)(j) of that Act, is the day after the day on which the first regulations under section 286 are made.

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

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| section 194                          | 6th April 2005              | 2005/275        |
| section 195                          | 6th April 2005              | 2005/275        |
| section 196                          | 6th April 2005              | 2005/275        |
| section 197                          | 6th April 2005              | 2005/275        |
| section 198                          | 6th April 2005              | 2005/275        |
| section 199                          | 6th April 2005              | 2005/275        |
| section 200                          | 6th April 2005              | 2005/275        |
| section 201                          | 6th April 2005              | 2005/275        |
| section 202                          | 6th April 2005              | 2005/275        |
| section 203 (partially)              | 10th February 2005          | 2005/275        |
| section 203 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 204 (partially)              | 6th April 2005              | 2005/275        |
| section 205                          | 6th April 2005              | 2005/275        |
| section 206 (partially)              | 10th February 2005          | 2005/275        |
| section 206 (partially)              | 6th April 2005              | 2005/275        |
| section 207 (partially)              | 10th February 2005          | 2005/275        |
| section 207 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 208 (partially)              | 10th February 2005          | 2005/275        |
| section 208 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 209 (partially)              | 17th December 2004          | 2004/3350       |
| section 209 (partially)              | 10th February 2005          | 2005/275        |
| section 209 (partially)              | 1st April 2005              | 2005/275        |
| section 209 (partially)              | 6th April 2005              | 2005/275        |
| section 210 (partially)              | 17th December 2004          | 2004/3350       |
| section 210 (partially)              | 10th February 2005          | 2005/275        |
| section 210 (partially)              | 6th April 2005              | 2005/275        |
| section 211                          | 6th April 2005              | 2005/275        |
| section 219                          | 6th April 2005              | 2005/275        |
| section 257                          | 6th April 2005              | 2005/275        |
| section 258 (partially)              | 10th February 2005          | 2005/275        |
| section 258 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 263                          | 6th April 2005              | 2005/275        |

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| section 265                          | 6th April 2005              | 2005/275        |
| section 266                          | 6th April 2005              | 2005/275        |
| section 270 (partially)              | 10th February 2005          | 2005/275        |
| section 270 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 271 (partially)              | 10th February 2005          | 2005/275        |
| section 271 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 272 (partially)              | 10th February 2005          | 2005/275        |
| section 272 (for all other purposes) | 15th March 2005             | 2005/695        |
| section 274                          | 17th December 2004          | 2004/3350       |
| section 275                          | 6th April 2005              | 2005/275        |
| section 276                          | 6th April 2005              | 2005/275        |
| section 277                          | 17th December 2004          | 2004/3350       |
| section 278 (partially)              | 15th March 2005             | 2005/695        |
| section 278 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 279                          | 6th April 2005              | 2005/275        |
| section 280 (partially)              | 15th March 2005             | 2005/695        |
| section 280 (for all other purposes) | 6th April 2005              | 2005/275        |
| section 282                          | 6th April 2005              | 2005/275        |
| section 285                          | 6th April 2005              | 2005/275        |
| section 286                          | 1st June 2005               | 2005/1436       |
| section 298 (partially)              | 6th April 2005              | 2005/275        |
| section 300 (partially)              | 10th February 2005          | 2005/275        |
| section 300 (partially)              | 8th March 2005              | 2005/275        |
| section 300 (partially)              | 6th April 2005              | 2005/275        |
| section 300 (partially)              | 6th April 2005              | 2005/695        |
| section 301                          | 6th April 2005              | 2005/275        |
| section 302 (partially)              | 27th May 2005               | 2005/1436       |
| section 307 (partially)              | 10th February 2005          | 2005/275        |
| section 307 (partially)              | 8th March 2005              | 2005/275        |
| section 307 (partially)              | 6th April 2005              | 2005/275        |
| section 318 (partially)              | 10th February 2005          | 2005/275        |

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| <i>Provision</i>                    | <i>Date of Commencement</i> | <i>S.I. No.</i> |
|-------------------------------------|-----------------------------|-----------------|
| section 318 (partially)             | 6th April 2005              | 2005/275        |
| section 318 (partially)             | 1st June 2005               | 2005/1436       |
| section 319 (partially)             | 10th February 2005          | 2005/275        |
| section 319 (partially)             | 1st April 2005              | 2005/275        |
| section 319 (partially)             | 6th April 2005              | 2005/275        |
| section 320 (partially)             | 10th February 2005          | 2005/275        |
| section 320 (partially)             | 1st April 2005              | 2005/275        |
| section 320 (partially)             | 6th April 2005              | 2005/275        |
| section 320 (partially)             | 6th April 2005              | 2005/1108       |
| Schedule 1 (partially)              | 17th December 2004          | 2004/3350       |
| Schedule 1 (partially)              | 10th February 2005          | 2005/275        |
| Schedule 1 (partially)              | 15th March 2005             | 2005/695        |
| Schedule 1 (partially)              | 1st April 2005              | 2005/275        |
| Schedule 1 (partially)              | 6th April 2005              | 2005/275        |
| Schedule 1 (partially)              | 6th April 2005              | 2005/695        |
| Schedule 3                          | 6th April 2005              | 2005/275        |
| Schedule 4 (partially)              | 17th December 2004          | 2004/3350       |
| Schedule 4 (partially)              | 10th February 2005          | 2005/275        |
| Schedule 4 (partially)              | 6th April 2005              | 2005/275        |
| Schedule 5 (partially)              | 17th December 2004          | 2004/3350       |
| Schedule 5 (partially)              | 6th April 2005              | 2005/275        |
| Schedule 7 (partially)              | 10th February 2005          | 2005/275        |
| Schedule 7 (for all other purposes) | 6th April 2005              | 2005/275        |
| Schedule 9 (partially)              | 6th April 2005              | 2005/275        |
| Schedule 12 (partially)             | 10th February 2005          | 2005/275        |
| Schedule 12 (partially)             | 6th April 2005              | 2005/275        |
| Schedule 12 (partially)             | 6th April 2005              | 2005/695        |
| Schedule 12 (partially)             | 6th April 2005              | 2005/1108       |
| Schedule 13 (partially)             | 10th February 2005          | 2005/275        |
| Schedule 13 (partially)             | 1st April 2005              | 2005/695        |
| Schedule 13 (partially)             | 6th April 2005              | 2005/275        |
| Schedule 13 (partially)             | 6th April 2005              | 2005/695        |
| Schedule 13 (partially)             | 6th April 2005              | 2005/1108       |

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