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SCHEDULES

SCHEDULE 2

Section 39.

CERTIFICATION REGULATIONS

Commencement Information

II Schs. 1-4 in force at 7.2.1994 by S.I. 1994/86, art. 2

PART I

OCCUPATIONAL PENSION SCHEMES

General regulations: beginning and ending of employment

F1

Textual Amendments

F1 Sch. 2 paras. 1-4 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(2)** (with a saving in The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502), arts. 1(2)(3), **2(1)(2)(j)**)

F12

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F13

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Power to modify Part III etc.

F14

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State scheme premiums

- 5 (1) Regulations may make provision for requiring persons to furnish the [^{F2}Inland Revenue]^{F3} ... with such information as [^{F2}they]^{F3} ... may require for the purposes of [^{F4}sections 37, 50 to 63 and 159(1) to (3) and (6)].
- (2) Regulations may provide that for the purposes of sections 50, 55 to 60 and 63 ^{F5}... (except as they so apply) the prescribed person shall be treated as the employer—
- (a) of any employed earners who, in any period of service in contracted-out employment—
 - (i) have been paid earnings in any income tax week by more than one person in respect of different employments; or
 - (ii) have worked under the general control or management of a person other than their immediate employer, or
 - (b) of any other employed earners in the case of whom it appears to the Secretary of State that such provision is needed.
- (3) Regulations may, ^{F6}..., provide—
- (a) for dispensing with the payment of a premium where its amount would be inconsiderable;
 - ^{F7}(b)
 - (c) for treating part of a premium payable in prescribed circumstances in respect of a person as having been paid and for modifying the provisions mentioned in paragraph 4(1) in relation to a case in which such a part is so treated;
 - (d) for treating a premium wrongly paid or an overpayment in respect of a premium as paid (wholly or in part) in discharge of a liability for another premium or for contributions under Part I of the ^{M1}Social Security Contributions and Benefits Act 1992;
 - (e) for the return of premiums paid in error or, in prescribed circumstances, of premiums which the [^{F8}Inland Revenue are] satisfied ought to be repaid;
 - (f) for the [^{F9}Inland Revenue], in prescribed circumstances where a premium has been paid in respect of a person, to direct the payment out of the National Insurance Fund to that person or his estate of an amount equal to a prescribed part of the premium;
 - (g) for any other matters incidental to the payment, collection or return of premiums.
- [^{F10}and in this sub-paragraph and the following provisions of this paragraph “premium” means a contributions equivalent premium]
- [^{F11}(3A) Sub-paragraph (3B) applies in relation to a member of [^{F12}a scheme which was a contracted-out occupational pension scheme and which was being wound up before the second abolition date] if, in the opinion of the [^{F13}Inland Revenue]—
- (a) the resources of the scheme are insufficient to meet the whole of the liability for the cash equivalent of the member’s rights under the scheme, and

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- (b) if the resources of the scheme are sufficient to meet a part of that liability, that part is less than the amount required for restoring his State scheme rights.
- (3B) Where this sub-paragraph applies—
- (a) regulations may provide for treating the member as if sections 46 to 48 or, as the case may be, section 48A(1) did not apply, or applied only to such extent as is determined in accordance with the regulations, and
 - (b) the amount required for restoring the member’s State scheme rights, or a prescribed part of that amount, shall be a debt due from the trustees or managers of the scheme to the [^{F14}Inland Revenue].
- (3C) Regulations may make provision—
- (a) for determining the cash equivalent of a member’s rights under a scheme and the extent (if any) to which the resources of the scheme are insufficient to meet the liability for that cash equivalent,
 - (b) for the recovery of any debt due under sub-paragraph (3B)(b), and
 - (c) for determining the amount required for restoring a member’s State scheme rights including provision requiring the [^{F15}Inland Revenue] to apply whichever prescribed actuarial table in force at the appropriate time is applicable.
- (3D) Section 155 shall apply as if sub-paragraphs (3A) and (3B)(a), and regulations made by virtue of this sub-paragraph and sub-paragraph (3B)(b), were included among the provisions there referred to.
- (3E) In sub-paragraphs (3A) and (3B), “State scheme rights”, in relation to a member of a scheme, are the rights for which, if the scheme had not been a contracted-out scheme, the member would have been eligible by virtue of section 44(6) of the Social Security Contributions and Benefits Act 1992 (earnings factors for additional pension).]
- (4) The [^{F16}Inland Revenue] may accept payments in connection with a case in which a premium or part of it is treated as having been paid.
- ^{F17}(5)

Textual Amendments	
F2	Words in Sch. 2 para. 5(1) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), Sch. 1 para. 62(4)(a); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
F3	Words in Sch. 2 para. 5(1) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 84(c)(i), Sch. 7 Pt. III; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
F4	Words in Sch. 2 Pt. I para. 5(1) substituted (6.4.2015) by Pensions Act 2007 (c. 22), s. 30(2)(b), Sch. 4 para. 59(3); S.I. 2011/1267, art. 3(a)(vi)
F5	Words in Sch. 2 para. 5(2) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 84(d), Sch. 7 Pt. III; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
F6	Words in Sch. 2 para. 5(3) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 141(2)(a)(i), 180(1), Sch. 7 Pt. III; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II

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- F7** Sch. 2 para. 5(3)(b) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 141(2)(a)(ii), 180(1), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F8** Words in Sch. 2 para. 5(3)(e) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), Sch. 1 para. 62(4)(b)(i); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F9** Words in Sch. 2 para. 5(3)(f) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(b)(ii)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F10** Words in Sch. 2 para. 5(3) added (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. **141(2)(a)(iii)**, 180(1); S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F11** Sch. 2 para. 5(3A)-(3E) inserted (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. **141(2)(b)**, 180(1); S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II
- F12** Words in Sch. 2 para. 5(3A) substituted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(3)**
- F13** Words in Sch. 2 para. 5(3A) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F14** Words in Sch. 2 para. 5(3B)(b) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F15** Words in Sch. 2 para. 5(3C)(c) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F16** Words in Sch. 2 para. 5(4) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(2)(a), **Sch. 1 para. 62(4)(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F17** Sch. 2 para. 5(5) repealed (6.4.1996 for specified purposes, 6.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 141(2)(c), 180(1), **Sch. 7 Pt. III**; S.I. 1996/778, art. 2(5)(a), Sch. Pt. V; S.I. 1997/664, art. 2(3), Sch. Pt. II

Marginal Citations

M1 1992 c. 4.

Schemes covering different employers

F18₆

Textual Amendments

F18 Sch. 2 paras. 6-8 omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 46(4)** (with a saving in The Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502), arts. 1(2)(3), 2(1)(2)(j))

Special provisions for certain public service pension schemes

F18₇

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Incidental matters

F18g

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Textual Amendments

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PART II

PERSONAL PENSION SCHEMES

F19g

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Textual Amendments

F19 Sch. 2 Pt. 2 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(24)**

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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(1A) inserted by [2015 c. 8 s. 39\(2\)\(b\)](#)
- 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. 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](#)