

Changes to legislation: Pension Schemes Act 1993, Part II is up to date with all changes known to be in force on or before 14 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 6

TRANSITIONAL PROVISIONS AND SAVINGS

Commencement Information

II Sch. 6 in force at 7.2.1994 by S.I. 1994/86, art. 2

PART II

SPECIFIC PROVISIONS

Contracting-out requirements for schemes providing guaranteed minimum pensions

- 7 An occupational pension scheme which—
- (a) at any time before the coming into operation of the first regulations made under—
 - (i) paragraph (a) of subsection (2) of section 32 of the ^{M1}Social Security Pensions Act 1975 (which made corresponding provision to that made by section 9(2)(a) of this Act), or
 - (ii) subsection (8) of section 35 of the Social Security Pensions Act 1975 (which made corresponding provision to that made by section 16(4) of this Act),did not satisfy that paragraph or, as the case may be, that subsection; but
 - (b) would have satisfied it if those regulations had then been in operation,
- shall, for the purpose of determining whether the scheme satisfied that paragraph or, as the case may be, that subsection, be treated as if those regulations had been in operation at that time.

Marginal Citations

M1 1975 c. 60.

- 8 Any document the contents of which are in terms corresponding to those of section 35(7) of the Social Security Pensions Act 1975, as that subsection stood immediately before the passing of the ^{M2}Social Security Act 1985 (which corresponded to subsection (2) of section 16 of this Act, but with the substitution for the words from “is terminated before” onwards of the words “is terminated before he attains the scheme’s normal pension age shall be determined for the purposes of section 14(2) without reference to any order that comes into force under section 21 of the Social Security Pensions Act 1975 after the relevant year in which his service

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ends”) shall be construed as if its contents were and always had been in terms corresponding to those of section 16(2) of this Act.

Marginal Citations
M2 1985 c. 53.

- 9 The requirement of the Social Security Pensions Act 1975 that for an occupational pension scheme to be contracted-out in relation to an earner’s employment it must provide requisite benefits shall, except so far as it relates to guaranteed minimum pensions, be treated for the purposes of section 37 of that Act as if it had never existed.
- 10 (1) Where in the tax year 1989-90 the trustees or managers of an occupational pension scheme made an increase in the rate of pensions currently payable to the members of the scheme who had attained pensionable age or to the widows or widowers of members, they may deduct the amount of the increase from any increase which, but for this sub-paragraph, they would be required to make under section 109 in the tax year 1990-91.
- (2) Subsections (1) and (4) of section 110 shall apply to sub-paragraph (1) as they apply to subsections (2) and (3) of that section.

Overriding effect of certain requirements for existing contracted-out and appropriate schemes

F11

Textual Amendments
F1 Sch. 6 para. 11 repealed (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), Sch. 5 para. 86, Sch. 7 Pt. III; S.I. 1997/664, art. 2(3), Sch. Pt. 2

- 12 If immediately before 13th July 1990—
 - (a) there was in force in relation to an occupational pension scheme a contracting-out certificate which stated that the scheme was contracted-out by virtue of section 32(2A) of the ^{M3}Social Security Pensions Act 1975, or
 - (b) there was in force in relation to a personal pension scheme an appropriate scheme certificate,
 then, to the extent that the rules of the scheme are inconsistent with any provision of this Act derived from provision made by paragraph 19(1) or (2) or 20(1) to (3) of Schedule 6 to the ^{M4}Social Security Act 1989 (by virtue of which—
 - (i) section 27(3) applies to all protected rights and not only such rights as are mentioned in section 10(2) or (3);
 - (ii) section 28 includes subsection (1) and, in subsection (3), the words “Subject to subsections (5) and (7)”, the words from “except” to “subsection (4)” and the word “shall”; and
 - (iii) section 29 includes subsection (2))
 they shall be overridden by that provision.

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Marginal Citations

- M3** 1975 c. 60.
M4 1989 c. 24.

Transactions discharging trustees

- 13 Without prejudice to section 16 of the ^{M5}Interpretation Act 1978—
- (a) as respects a transaction which took place before 1st January 1986, sections 19(1) and 81 have effect with the omission of paragraph (c), and
 - (b) as respects a transaction which took place before 1st November 1986, section 19 has effect with the substitution for the references to guaranteed minimum pensions of references to requisite benefits.

Marginal Citations

- M5** 1978 c. 30.

Contributions equivalent premiums: earnings before 1987-88

- 14 (1) Where an earner's earnings paid in any period before the tax year 1987-88—
- (a) exceeded the lower earnings limit; but
 - (b) were not such that primary Class 1 contributions within Bracket 3 fell to be paid in respect of them,
- it shall be assumed for the purposes of sections 58(4) and 61(2) that his earnings paid in that period were such that, taking the rate specified in Bracket 3 as the appropriate rate, the same amount of primary Class 1 contributions fell to be paid in respect of them as in fact fell to be paid in respect of them; and in this paragraph “Bracket 3” has the meaning given in section 9(3) of the ^{M6}Social Security Contributions and Benefits Act 1992.
- (2) Section 63(3) applies for the purposes of sub-paragraph (1), in so far as it applies as respects section 58(4), as if the reference in paragraph (b) of section 63(3) to earnings included a reference to earnings relevant for any purpose of that sub-paragraph.
- (3) Where the [^{F2}Inland Revenue have] acted in pursuance of section 63(3) as applied by sub-paragraph (2) and [^{F3}they subsequently ascertain] the amount of those earnings—
- (a) if it appears to [^{F4}them] that the amount of the contributions equivalent premium would have been less if [^{F4}they] had not made the calculation on the basis described in sub-paragraph (1), [^{F4}they] shall refund the difference to the prescribed person, and
 - (b) if it appears to the [^{F5}Inland Revenue] that that premium would have been greater if [^{F5}they] had not done so, the prescribed person shall pay the difference to [^{F5}them].

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Textual Amendments

- F2** Words in Sch. 6 para. 14(3) 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. 63\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F3** Words in Sch. 6 para. 14(3) 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. 63\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F4** Words in Sch. 6 para. 14(3)(a) 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. 63\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F5** Words in Sch. 6 para. 14(3)(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. 63\(d\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

Marginal Citations

- M6** 1992 c. 4.

Preservation

- 15 Without prejudice to paragraph 3, in any case where—
- (a) the pensionable service of a member of a scheme terminated during the period beginning with 6th April 1988 and ending with 27th February 1991, otherwise than on the termination of his service in relevant employment, and
 - (b) during that period no payments in discharge of his rights under the scheme were made in consequence of that termination,
- paragraph 6(1) of Schedule 16 to the ^{M7}Social Security Act 1973 (which corresponded to section 71(1) of this Act) shall be taken at all times on and after 6th April 1988 to have had effect in relation to the member and his rights under the scheme with the amendment made by paragraph 5(1) of Schedule 4 to the ^{M8}Social Security Act 1990 (which substituted the words “pensionable service” for the words “service in relevant employment”).

Marginal Citations

- M7** 1973 c. 38.
M8 1990 c. 27.

Anti-franking

- 16 (1) If before 21st July 1989 an earner ceased to be in contracted-out employment by reference to an occupational pension scheme other than a money purchase contracted-out scheme, Chapter III of Part IV shall apply in relation to him with the modifications set out in sub-paragraphs (2) and (3).
- (2) In section 87—
- (a) in subsection (3) for the words “at any time” there shall be substituted the words “on the relevant date and at any time thereafter”;
 - (b) after that subsection there shall be inserted—

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“(3A) In subsection (3) “relevant date”—

- (a) in the application of that subsection to a case where a scheme provides for any part of the pension in excess of the earner’s guaranteed minimum to commence from a date not more than 3 months after that on which he attains pensionable age or to be postponed for any period for which he continues in employment (whether or not employment to which the scheme relates) after attaining that age, is to be construed in relation to the part of the pension as to which such provision is made as a reference to the date on which by virtue of it that part of the pension begins to be paid; and
 - (b) in any other case means the commencement of payment date.”;
 - (c) in subsection (4) of that section paragraph (d) shall be omitted.
- (3) Section 90 shall be omitted.

Modifications in consequence of enactment of Part I of the Social Security Act 1986

- 17 (1) Regulations may provide that any provision of this Act to which section 154 applies shall have effect subject to such modifications (other than those which may be made by virtue of that section) as the Secretary of State may consider necessary or expedient in consequence of Part I of the ^{M9}Social Security Act 1986 or any provision of this Act deriving from that Part.
- (2) Regulations may provide that any provision contained in an Act to which this sub-paragraph applies shall have effect subject to such modifications as the Secretary of State may consider necessary or expedient in consequence of the provisions mentioned in sub-paragraph (1) or in consequence of any corresponding enactment extending to Northern Ireland.
- (3) The Acts to which sub-paragraph (2) applies are—
- (a) the ^{M10}Fire Services Act 1947;
 - (b) the ^{M11}Sheriffs’ Pensions (Scotland) Act 1961;
 - (c) the ^{M12}Superannuation Act 1972;
 - (d) the ^{M13}Parliamentary and other Pensions Act 1972;
 - (e) the ^{M14}Water Act 1973;
 - (f) the ^{M15}Police Pensions Act 1976;
 - (g) the ^{M16}Parliamentary Pensions Act 1978;
 - (h) the ^{M17}Judicial Pensions Act 1981;
 - (i) any Act which relates to the employment of persons by a harbour authority (within the meaning of section 57(1) of the ^{M18}Harbours Act 1964);
 - (j) the ^{M19}Judicial Pensions and Retirement Act 1993.

Marginal Citations

M9 1986 c. 50.
M10 1947 c. 41.
M11 1961 c. 42.

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- M12** 1972 c. 11.
- M13** 1972 c. 48.
- M14** 1973 c. 37.
- M15** 1976 c. 35.
- M16** 1978 c. 56.
- M17** 1981 c. 20.
- M18** 1964 c. 40.
- M19** 1993 c. 8.

Savings for statutory instruments

- 18 The repeal by this Act of section 26 of the ^{M20}Social Security Act 1985 (disapplication of requirement that regulations be referred to the Board in the case of certain regulations made shortly after the commencement of that Act) shall not affect the validity of any regulations to which that section applied.

Marginal Citations

- M20** 1985 c. 53.

- 19 The repeal of subsection (2) of section 17A of the Social Security Act 1986 shall not affect the validity of any Order containing such provision as there mentioned (provision for the Secretary of State to make payments in relation to the provisions contained in Part I of that Act for any period beginning on or after 6th April 1987).

Provisions contained in this Act by virtue of statutory instruments

- 20 Without prejudice to any express provision in this Act, where this Act repeals any provision contained in any enactment by virtue of any order or regulations (including a provision which has not come into force at the time of the repeal) and the provision is reproduced in this Act, the Secretary of State shall have the like power to make orders or regulations repealing or amending the provision of this Act which reproduces the effect of the repealed provision as he had in relation to that provision.

Saving for application of general provisions relating to social security

- 21 The repeals made by this Act do not affect the operation of section 66(2) of the ^{M21}Social Security Pensions Act 1975 (or of any other provision in that Act or any other enactment as it applies by virtue of that section), so far as it is not given effect to in this Act but remains capable of having effect (and paragraph 10 of Schedule 3 to the ^{M22}Social Security (Consequential Provisions) Act 1992 shall continue to have effect accordingly).

Marginal Citations

- M21** 1975 c. 60.
- M22** 1992 c. 6.

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Saving for section 7 of the Social Security Act 1986

- 22 The repeal by this Act of section 7 of the ^{M23}Social Security Act 1986 (schemes becoming contracted-out between 1986 and 1993) or of any reference to that section in another of the repealed enactments does not affect—
- (a) the operation of that section so far as it is not reproduced in this Act but remains capable of having effect; or
 - (b) the operation of that enactment so far as the reference is not reproduced in the corresponding provision of this Act and that enactment remains capable of having effect in relation to that section.

Marginal Citations

M23 1986 c. 50.

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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](#)