
STATUTORY INSTRUMENTS

2015 No. 2058 (C. 129)

PENSIONS

**The Pensions Act 2014 (Commencement
No.7) and (Savings) (Amendment) Order 2015**

Made - - - - 16th December 2015

The Secretary of State for Work and Pensions makes the following Order in exercise of the powers conferred by section 56(1), (4), (7) and (8) of the Pensions Act 2014⁽¹⁾:

Citation and commencement

1.—(1) This Order may be cited as the Pensions Act 2014 (Commencement No.7) and (Savings) (Amendment) Order 2015.

(2) This article and article 2 come into force on 15th January 2016.

(3) Article 3 comes into force on 6th April 2016.

Commencement of provisions

2. The following provisions of the Pensions Act 2014 are commenced only for the purposes of making regulations—

(a) section 23 (amendments) and paragraphs 2 and 6(1) of Schedule 12 (amendments to do with new state pension system) only in so far as they relate to the provision in paragraph (b); and

(b) paragraph 6(3) of Schedule 12.

Amendment of the Pensions Act 2014 (Savings) Order 2015

3.—(1) The Pensions Act 2014 (Savings) Order 2015⁽²⁾ is amended as follows.

(2) In article 1 (citation, commencement and interpretation)—

(a) in paragraph (3), for “2(1) and (2)” substitute “2(1), (2) and (3A)”; and

(b) in paragraph (4), after the definition of “PPF assessment period”, insert—

(1) 2014 c.19.

(2) S.I. 2015/1502.

““reference scheme minimum benefit” means a salary related benefit which is defined by reference to section 12B of the 1993 Act (reference scheme)(3) and which, under the provisions of the scheme, will be provided as a minimum pension payable to the member.”.

(3) In article 2 (savings)—

- (a) in paragraph (1), omit “33,”;
- (b) in paragraph (2), omit sub-paragraph (g);
- (c) after paragraph (2), insert—

“(2A) Sections 12A to 12D of the 1993 Act (requirements for certification of occupational pension schemes applying from 6th April 1997) continue to have effect, as if the repeals made by paragraphs 10 and 11 of Schedule 13 to the Act had not been made, in relation to a scheme that was a salary related contracted-out scheme and which provides a reference scheme minimum benefit in order to meet the statutory standard in section 12A, and in relation to the period of a member’s contracted-out employment which ended before or on the second abolition date.”;

(d) after paragraph (3), insert—

“(3A) Section 50 of the 1993 Act (powers of HMRC to approve arrangements for scheme ceasing to be certified)(4) continues to have effect, as if that section had not been repealed by paragraph 33 of Schedule 13 to the Act, in relation to a salary related contracted-out scheme which ceased to be such a scheme before the second abolition date.”; and

(e) after paragraph (5) insert—

“(6) Section 87(1)(a) of the 1993 Act (general protection principle)(5) continues to have effect, as if sub-paragraph (i) had not been substituted by paragraph 38 of Schedule 13 to the Act, in relation to earners whose service in contracted-out employment ended before the second abolition date.”.

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

16th December 2015

Altmann
Minister of State,
Department for Work and Pensions

(3) Sections 12A to 12D were inserted by section 136(5) of the Pensions Act 1995 (c.26), and amended by S.I. 1997/819, S.I. 2005/2050, paragraph 36 of Schedule 1 to, and paragraph 5 of Schedule 5 to, and Part 8 of Schedule 7 to, the Pensions Act 2007 (c.22), and paragraphs 7 and 9 of Schedule 1 to the National Insurance Contributions Act 2008 (c.16).

(4) Section 50 was amended by paragraph 45(b) and (c) of Schedule 5 to the Pensions Act 1995, paragraph 51 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) and S.I. 2011/1730. Section 50 refers to ‘Inland Revenue’ but by virtue of section 50(1) of the Commissioners of Revenue and Customs Act 2005 (c.11), references in existing enactments to “Commissioners of Inland Revenue” shall be taken as references to “Commissioners for Her Majesty’s Revenue and Customs”.

(5) Section 87(1)(a) was amended by paragraph 28 of Schedule 4 to the Pensions Act 2007.

EXPLANATORY NOTE

(This note is not part of the Order)

This is the seventh Commencement Order made under the Pensions Act 2014 (c.19). It brings into force paragraph 6(3) of Schedule 12 to the Pensions Act 2014 to enable regulations to be made in relation to National Insurance credits in the new state pension system.

This Order also makes amendments to the Pensions Act 2014 (Savings) Order 2015 (S.I. 2015/1502). Sections 12A to 12D of the Pensions Act 1993 (c.48) (“the 1993 Act”) are saved in relation to a former salary related contracted-out scheme which operates a reference scheme minimum benefit which is defined by reference to section 12B of the 1993 Act. Section 50 of the 1993 Act is saved for a period of 3 years in relation to salary related contracted-out schemes that ceased to be such schemes before the second abolition date. Section 87(1)(a) of the 1993 Act is saved in relation to an earner whose service in contracted-out employment ended before the second abolition date.

An analysis of the impact of this legislation has been made as part of the analysis of the Pensions Act 2014. A copy is available in the libraries of both Houses of Parliament. Copies may also be obtained from the Better Regulation Unit of the Department for Work and Pensions, 2D, Caxton House, Tothill Street, London SW1H 9NA.

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions of the Pensions Act 2014 have been brought into force by commencement order made before the date of this Order.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I.No.</i>
Section 2(3) (partially)	5th February 2015	2015/134
Section 4(2) (partially)	5th February 2015	2015/134
Section 8(3), (7) and (8) (partially)	5th February 2015	2015/134
Section 16(1) and (6) (partially)	5th February 2015	2015/134
Section 17(4) and (5) (partially)	5th February 2015	2015/134
Section 18(1) (partially)	5th February 2015	2015/134
Section 19(1) and (3) (partially)	5th February 2015	2015/134
Section 22(1) (partially)	5th February 2015	2015/134
Section 23 (partially)	1st October 2014	2014/2377
Section 23 (partially)	7th July 2015	2015/1475
Section 24(1) (partially)	7th July 2015	2015/1475
Section 24(2) to (9)	23rd February 2015	2015/134
Section 25 (partially)	1st October 2014	2014/2377
Section 25 (partially)	12th October 2015	2015/1475

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I.No.</i>
Section 25 (partially)	12th October 2015	2015/1670
Section 28(1) and (2)	6th April 2016	2015/1475
Section 28(3)	7th July 2015	2015/1475
Section 33 (partially)	11th September 2014	2014/2377
Section 36	1st October 2015	2015/134
Section 37	11th September 2014	2014/2377
Section 38	11th September 2014	2014/2377
Section 39	12th September 2014	2014/2377
Section 40	11th September 2014	2014/2377
Section 42	11th September 2014	2014/2377
Section 43	11th September 2014	2014/2377
Section 45	11th September 2014	2014/2377
Section 46	11th September 2014	2014/2377
Section 49	11th September 2014	2014/2377
Section 52	23rd July 2014	2014/1965
Paragraph 4 of Schedule 8 and section 13(2) (partially)	5th February 2015	2015/134
Paragraph 4 of Schedule 10 and section 14(2) (partially)	5th February 2015	2015/134
Paragraph 11 of Schedule 11 and section 15 (partially)	5th February 2015	2015/134
Paragraphs 8 and 88 of Schedule 12 (partially)	7th July 2015	2015/1475
Paragraphs 25 and 90 of Schedule 12	7th July 2015	2015/1475
Paragraphs 96 and 97(b) of Schedule 12	1st October 2014	2014/2377
Paragraphs 1, 24 and 25 of Schedule 13 (partially)	7th July 2015	2015/1475
Schedule 14	23rd February 2015	2015/134
Paragraphs 1 to 10 and 12 to 14 of Schedule 15	12th October 2015	2015/1475
Paragraphs 3, 7 and 17 of Schedule 15 (partially)	1st October 2014	2014/2377
Paragraphs 11 and 20 of Schedule 15	13th October 2014	2014/2727
Paragraphs 15 to 19, 21 and 22 of Schedule 15	12th October 2015	2015/1670
Paragraph 15(1) of Schedule 17 (partially)	11th September 2014	2014/2377
Schedule 18	11th September 2014	2014/2377
Schedule 19	11th September 2014	2014/2377

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