

## 2010 No. 1221 (c. 78)

### PENSIONS

#### The Pensions Act 2008 (Commencement No. 8) Order 2010

Made - - - -

7th April 2010

The Secretary of State for Work and Pensions makes the following Order in exercise of the powers conferred by sections 144(4) and 149(1) of the Pensions Act 2008(a).

#### Citation

1. This Order may be cited as the Pensions Act 2008 (Commencement No. 8) Order 2010.

#### Commencement of provisions

2. The following provisions of the Pensions Act 2008 come into force on 8th April 2010—

- (a) section 103(1), in so far as it is for the purposes of paragraph (b), and
- (b) section 103(3) (effect of entitlement to guaranteed minimum pension), to the extent that it inserts section 46A(5) to (7) (retirement in tax year after 5th April 2020) into the Pension Schemes Act 1993.

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

7th April 2010

*Angela Eagle*  
Minister of State,  
Department for Work and Pensions

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(a) 2008 c. 30.

**EXPLANATORY NOTE**

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

This Order brings into force those parts of section 103(3) which insert section 46A(5) to (7) (retirement in tax year after 5th April 2020) into the Pension Schemes Act 1993 (c. 48). Section 46A provides for a reduction in the amount of retirement pension or widowed parent's allowance where a person is also entitled to a guaranteed minimum pension, where that person retires after 5th April 2020. Subsections (5), (6) and (7) of that section provide that the Secretary of State must require the Government Actuary or the Deputy Government Actuary ('the Actuary') to produce a report on how actuarial equivalence should be determined for the purposes of that section, that in preparing the report the Actuary consult such persons as the Actuary considers appropriate, and that the Secretary of State lay the report before Parliament.

A full impact assessment has not been produced for this Order as it has no impact on the private or voluntary sectors.

[See Annex 2 on page 5.3933 for details as to earlier commencements.]