

Status: Point in time view as at 06/04/2012.

Changes to legislation: Pensions (No. 2) Act (Northern Ireland) 2008, SCHEDULE 8 is up to date with all changes known to be in force on or before 15 July 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)

SCHEDULES

SCHEDULE 8

Section 103.

CONTRIBUTION NOTICES AND FINANCIAL SUPPORT DIRECTIONS UNDER 2005 ORDER

Introduction

1 The 2005 Order is amended as follows.

Commencement Information

II Sch. 8 para. 1 wholly in operation at 29.6.2009; Sch. 8 para. 1 in operation for certain purposes at Royal Assent see s. 118(2)(3); Sch. 8 para. 1 in operation at 29.6.2009 in so far as not already in operation by S.R. 2009/249, art. 2(b)(ii)

Contributions notices: material detriment test

2.—(1) In Article 34(5)(a) (main purpose or one of main purposes of act or failure to prevent recovery of employer debt under Article 75 of the 1995 Order etc.), after “is of the opinion that” insert “ the material detriment test is met in relation to the act or failure (see Article 34A) or that ”.

(2) After Article 34 insert—

“Article 34 contribution notice: meaning of “material detriment test”

34A.—(1) For the purposes of Article 34 the material detriment test is met in relation to an act or failure if the Regulator is of the opinion that the act or failure has detrimentally affected in a material way the likelihood of accrued scheme benefits being received (whether the benefits are to be received as benefits under the scheme or otherwise).

(2) In this Article any reference to accrued scheme benefits being received is a reference to benefits the rights to which have accrued by the relevant time being received by, or in respect of, the persons who were members of the scheme before that time.

(3) In this Article “the relevant time” means—

- (a) in the case of an act, the time of the act, or
- (b) in the case of a failure—

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- (i) the time when the failure occurred, or
- (ii) where the failure continued for a period of time, the time which the Regulator determines and which falls within that period;

and, in the case of acts or failures to act forming part of a series, any reference in this paragraph to an act or failure is a reference to the last of the acts or failures in that series.

(4) In deciding for the purposes of Article 34 whether the material detriment test is met in relation to an act or failure, the Regulator must have regard to such matters as it considers relevant, including (where relevant)—

- (a) the value of the assets or liabilities of the scheme or of any relevant transferee scheme,
- (b) the effect of the act or failure on the value of those assets or liabilities,
- (c) the scheme obligations of any person,
- (d) the effect of the act or failure on any of those obligations (including whether the act or failure causes the country or territory in which any of those obligations would fall to be enforced to be different),
- (e) the extent to which any person is likely to be able to discharge any scheme obligation in any circumstances (including in the event of insolvency or bankruptcy),
- (f) the extent to which the act or failure has affected, or might affect, the extent to which any person is likely to be able to do as mentioned in sub-paragraph (e), and
- (g) such other matters as may be prescribed.

(5) In paragraph (4) “scheme obligation” means a liability or other obligation (including one that is contingent or otherwise might fall due) to make a payment, or transfer an asset, to—

- (a) the scheme, or
- (b) any relevant transferee scheme in respect of any persons who were members of the scheme before the relevant time.

(6) In this Article—

- (a) “relevant transferee scheme” means any work-based pension scheme to which any accrued rights to benefits under the scheme are transferred;
- (b) any reference to the assets or liabilities of any relevant transferee scheme is a reference to those assets or liabilities so far as relating to persons who were members of the scheme before the relevant time.

(7) For the purposes of paragraph (6)(a) the reference to the transfer of accrued rights of members of a pension scheme to another pension scheme includes a reference to the extinguishing of those accrued rights in

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consequence of the obligation to make a payment, or transfer an asset, to that other scheme.

(8) In this Article—

- (a) “work-based pension scheme” has the meaning given by Article 4(3);
- (b) any reference to rights which have accrued is to be read in accordance with Article 67A(6) and (7) of the 1995 Order (reading any reference in those paragraphs to a subsisting right as a reference to a right which has accrued).

(9) In deciding for the purposes of this Article whether an act or failure has detrimentally affected in a material way the likelihood of accrued scheme benefits being received, the following statutory provisions are to be disregarded—

- (a) Chapter 3 of Part 3 (the Board of the Pension Protection Fund: pension protection), and
- (b) section 286 of the Pensions Act 2004 (the financial assistance scheme for members of certain pension schemes).

(10) Regulations may amend any provision of paragraphs (4) to (8).

Article 34 contribution notice issued by reference to material detriment test: defence

34B.—(1) This Article applies where—

- (a) a warning notice is given to any person (“P”) in respect of a contribution notice under Article 34, and
- (b) the contribution notice under consideration would be issued wholly or partly by reference to the Regulator's opinion that the material detriment test is met in relation to an act or deliberate failure to act to which P was a party.

(2) If the Regulator is satisfied that P has shown that—

- (a) conditions A and C are met, and
- (b) where applicable, condition B is met,

the Regulator must not issue the contribution notice by reference to its being of the opinion mentioned in paragraph (1)(b).

(3) Condition A is that, before becoming a party to the act or failure, P gave due consideration to the extent to which the act or failure might detrimentally affect in a material way the likelihood of accrued scheme benefits being received.

(4) Condition B is that, in any case where as a result of that consideration P considered that the act or failure might have such an effect, P took all reasonable steps to eliminate or minimise the potential detrimental effects that

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the act or failure might have on the likelihood of accrued scheme benefits being received.

(5) Condition C is that, having regard to all relevant circumstances prevailing at the relevant time, it was reasonable for P to conclude that the act or failure would not detrimentally affect in a material way the likelihood of accrued scheme benefits being received.

(6) P is to be regarded as giving the consideration mentioned in condition A only if P has made the enquiries, and done the other acts, that a reasonably diligent person would have made or done in the circumstances.

(7) For the purposes of condition C—

- (a) “the relevant time” means the time at which the act occurred or the failure to act first occurred;
- (b) the reference to the circumstances mentioned in that condition is a reference to those circumstances of which P was aware, or ought reasonably to have been aware, at that time (including acts or failures to act which have occurred before that time and P's expectation at that time of other acts or failures to act occurring).

(8) In the case of acts or failures to act forming part of a series, P is to be regarded as having shown the matters mentioned in paragraph (2) if P shows in the case of each of the acts or failures in the series that—

- (a) conditions A and C are met, and (where applicable) condition B is met, in relation to the act or failure, or
- (b) the act or failure was one of a number of acts or failures (a “group” of acts or failures) selected by P in relation to which the following matters are shown.

(9) The matters to be shown are that—

- (a) before becoming a party to the first of the acts or failures in the group, condition A is met in relation to the effect of the acts or failures in the group taken together,
- (b) condition B is (where applicable) met in relation to that effect, and
- (c) condition C is then met in relation to each of the acts or failures in the group (determined at the time at which each act or failure concerned occurred or first occurred).

(10) If at any time P considers that condition C will not be met in relation to any particular act or failure in the group—

- (a) the previous acts or failures in the group are to be regarded as a separate group for the purposes of paragraph (8), and
- (b) P may then select another group consisting of the particular act or failure concerned, and any subsequent act or failure, in relation to which P shows the matters mentioned in paragraph (9).

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Nothing in sub-paragraph (b) is to be read as preventing P from showing the matters mentioned in paragraph (8)(a).

(11) If—

(a) P is unable to show in the case of each of the acts or failures in the series that the matters set out in paragraph (8)(a) or (b) are met, but

(b) does show in the case of some of them that those matters are met,

the acts or failures within sub-paragraph (b) are not to count for the purposes of Article 34A as acts or failures to act in the series.

(12) In this Article—

(a) “a warning notice” means a notice given as mentioned in Article 91(2)(a);

(b) any reference to an act or failure to which a person is a party has the same meaning as in Article 34(6)(a);

(c) any reference to the accrued scheme benefits being received has the same meaning as in Article 34A;

and paragraph (9) of Article 34A applies for the purposes of conditions A to C as it applies for the purposes of that Article.

(13) Regulations may amend this Article.”.

Commencement Information

I2 Sch. 8 para. 2 wholly in operation at 29.6.2009; Sch. 8 para. 2 in operation for certain purposes at Royal Assent see s. 118(2)(3); Sch. 8 para. 2 in operation at 29.6.2009 in so far as not already in operation by S.R. 2009/249, art. 2(b)(ii)

3 In Article 85(2) (the matters in relation to which the Pensions Regulator must issue codes of practice), after sub-paragraph (a) insert—

“(aa) the circumstances in which the Regulator expects to issue contribution notices under Article 34 as a result of being of the opinion that the material detriment test is met in relation to an act or failure;”.

4 In Article 91 (standard procedure), after paragraph (1) insert—

“(1A) In any case where—

(a) a warning notice is given to any person in respect of a contribution notice under Article 34, and

(b) the contribution notice under consideration would be issued wholly or partly by reference to the Regulator's opinion that the material detriment test is met in relation to an act or failure,

the standard procedure must provide for the following matters.

(1B) The matters are—

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- (a) a requirement for the warning notice to explain the general effect of Article 34B, and
- (b) a requirement for the person to be given an opportunity before the contribution notice is issued to show the matters mentioned in paragraph (2) of that Article.”.

5 In Article 288(3) (orders and regulations under Order that are subject to confirmatory procedure), after sub-paragraph (a) insert—

“(aa) regulations under Article 34A(10) or 34B(13) (Article 34 contribution notices: “the material detriment test”);”.

Contribution notices: acting or failing to act otherwise than in good faith

6 In Article 34(5) (acts or failures to act in relation to which Pensions Regulator may issue contribution notices), in sub-paragraph (a)(ii), omit “otherwise than in good faith,”.

Whether reasonable for Pensions Regulator to issue contribution notice

7.—(1) Article 34 (contribution notices where avoidance of employer debt) is amended as follows.

(2) In paragraph (3) (conditions which must be met before Pensions Regulator can issue contribution notice), for sub-paragraph (d) substitute—

- “(d) the Regulator is of the opinion that it is reasonable to impose liability on the person to pay the sum specified in the notice, having regard to—
 - (i) the extent to which, in all the circumstances of the case, it was reasonable for the person to act, or fail to act, in the way that the person did, and
 - (ii) such other matters as the Regulator considers relevant, including (where relevant) the matters falling within paragraph (7).”.

(3) In paragraph (7) (list of relevant matters for purposes of paragraph (3)(d))—

- (a) for the words from the beginning to “the following matters—” substitute “The matters within this paragraph are—”; and
- (b) after sub-paragraph (e) insert—
 - “(ea) the value of any benefits which directly or indirectly the person receives, or is entitled to receive, from the employer or under the scheme;
 - (eb) the likelihood of relevant creditors being paid and the extent to which they are likely to be paid;”.

(4) After that paragraph insert—

“(7A) In paragraph (7)(eb) “relevant creditors” means—

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- (a) creditors of the employer, and
- (b) creditors of any other person who has incurred a liability or other obligation (including one that is contingent or otherwise might fall due) to make a payment, or transfer an asset, to the scheme.”.

Contribution notices: series of acts or failures to act

8.—(1) In Article 34 (contribution notices where avoidance of employer debt), at the end add—

“(12) Paragraph (13) applies if the Regulator is of the opinion that—

- (a) a person was a party to a series of acts or failures to act,
- (b) each of the acts or failures in the series falls within paragraph (5) (b) and (c), and
- (c) the material detriment test is met in relation to the series, or the main purpose or one of the main purposes of the series was as mentioned in paragraph (5)(a)(i) or (ii).

(13) The series of acts or failures to act is to be regarded as an act or failure to act falling within paragraph (5) (and, accordingly, the reference in paragraph (6)(b)(i) to the act or failure to act falling with paragraph (5) is to the first of the acts or failures to act in the series).”.

(2) In Article 35 (the sum specified in an Article 34 contribution notice)—

- (a) in paragraph (4), after “means” insert “ (subject to paragraph (4A)) ”; and
- (b) after paragraph (4) insert—

“(4A) In the case of a series of acts or failures to act, “the relevant time” is determined by reference to whichever of the acts or failures in the series is, in the Regulator’s opinion, most appropriate.”.

Commencement Information

- I3** [Sch. 8 para. 8](#) wholly in operation at 29.6.2009; [Sch. 8 para. 8](#) in operation for certain purposes at Royal Assent see [s. 118\(2\)\(3\)](#); [Sch. 8 para. 8](#) in operation at 29.6.2009 in so far as not already in operation by [S.R. 2009/249](#), [art. 2\(b\)\(ii\)](#)

Contribution notices and financial support directions: bulk transfers

9 After Article 35 (the sum specified in an Article 34 contribution notice) insert—

“Article 34 contribution notice: transfer of members of the scheme

35A.—(1) This Article applies where—

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- (a) the Regulator is of the opinion that in relation to a scheme (“the initial scheme”) in relation to which Article 34 applies—
 - (i) an act or failure to act falling within paragraph (5) of that Article has occurred (or first occurred) at any time, and
 - (ii) the other conditions in that Article for issuing a contribution notice are met in relation to the initial scheme (or, but for any transfer falling within sub-paragraph (b), would be met), and
- (b) the accrued rights of at least two persons who were members of the initial scheme are transferred at that or any subsequent time to one or more work-based pension schemes (whether by virtue of the act or otherwise).

(2) The Regulator may issue a contribution notice under Article 34 in relation to any transferee scheme (and, accordingly, any reference in Article 36 or 37 to the scheme is to the transferee scheme).

(3) In the case of any contribution notice issued by virtue of paragraph (2) to any transferee scheme which is not within paragraph (5)(a) or (b), Article 35 has effect as if any reference in that Article to the scheme were a reference to whichever of—

- (a) the initial scheme, and
- (b) the transferee scheme,

the Regulator determines to be more appropriate in the circumstances.

(4) In any case where Article 35 has effect in relation to the transferee scheme by virtue of paragraph (3), any reference in that Article to a debt under Article 75 of the 1995 Order is a reference to so much of that debt as, in the Regulator's opinion, is attributable to those members of the transferee scheme who were members of the initial scheme.

(5) In the case of any contribution notice issued by virtue of paragraph (2) to any transferee scheme which is—

- (a) a scheme to which Article 75 of the 1995 Order does not apply, or
- (b) a scheme to which that Article does apply in a case where the liabilities of the scheme that would be taken into account for the purposes of that Article do not relate to the members of the initial scheme,

the sum specified by the Regulator in the notice is determined in accordance with regulations (and not in accordance with Article 35).

(6) The Regulator may also issue a direction to the trustees or managers of any transferee scheme requiring them to take specified steps to secure that the sum payable under the notice is applied for the benefit of the members of the transferee scheme who were members of the initial scheme.

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(7) If the trustees or managers fail to comply with a direction issued to them under paragraph (6), Article 10 of the 1995 Order (civil penalties) applies to any trustee or manager who has failed to take all reasonable steps to secure compliance.

Article 35A: supplemental

35B.—(1) In Article 35A a “transferee scheme”, in relation to any time, means any work-based pension scheme—

- (a) to which the accrued rights of at least two persons who were members of the initial scheme have been transferred, and
- (b) of which any of those persons are members at that time.

(2) For the purposes of Article 35A(1) and paragraph (1) it does not matter whether any rights are transferred to a work-based pension scheme directly from the initial scheme or following one or more other transfers to other work-based pension schemes.

(3) For the purposes of Article 35A and this Article references to the transfer of accrued rights of members of a pension scheme to another pension scheme include references to the extinguishing of those accrued rights in consequence of the obligation to make a payment, or transfer an asset, to that other scheme.

(4) In Article 35A and this Article—

- (a) “work-based pension scheme” has the meaning given by Article 4(3);
- (b) any reference to rights which have accrued is to be read in accordance with Article 67A(6) and (7) of the 1995 Order (reading any reference in those paragraphs to a subsisting right as a reference to a right which has accrued).

(5) Article 35A applies even if the initial scheme—

- (a) is wound up as a result of any transfer falling within paragraph (1) (b) of that Article, or
- (b) otherwise ceases to exist at the time of the transfer or at any subsequent time.

(6) Accordingly, in any such case, in paragraph (1) of that Article—

- (a) the reference to a scheme to which Article 34 applies is a reference to a scheme which was such a scheme before the transfer;
- (b) the reference to any conditions in Article 34 being met is a reference to any conditions in that Article that, but for the transfer, would have been met in relation to the scheme.

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(7) Nothing in Article 35A or this Article is to be read as preventing the Regulator from issuing a contribution notice in relation to the initial scheme.

(8) Regulations may make provision applying, with or without modifications, any provision made by or under Article 35A or this Article in relation to any scheme or other arrangement in any case where the accrued rights of persons who were members of the initial scheme are transferred or extinguished directly or indirectly in consequence of or otherwise in connection with—

- (a) the making of any payment at any time to or for the benefit of the scheme or other arrangement,
- (b) the transfer of any asset at any time to or for the benefit of the scheme or other arrangement,
- (c) the discharge (wholly or partly) at any time of any liability incurred by or on behalf of the scheme or other arrangement, or
- (d) the incurring at any time of any obligation to do any act falling within sub-paragraphs (a) to (c).

(9) Any reference in paragraph (8)(a) to (d) to the doing of an act of any description at any time in relation to the scheme or other arrangement includes a reference to the doing of an act of that description at any previous time in relation to any other scheme or other arrangement.

(10) Regulations under paragraph (8) may—

- (a) make provision having effect in relation to any case where rights are transferred or extinguished on or after the date on which the Department publishes a statement of the intention to make the regulations; and
- (b) without prejudice to Article 287(3), make consequential provision applying with modifications any provision of this Order which relates to contribution notices under Article 34.”.

10 After Article 39 (financial support directions) insert—

“Financial support directions: transfer of members of the scheme

39A.—(1) This Article applies where—

- (a) the Regulator is of the opinion by reference to any time that the conditions in Article 39 for issuing a financial support direction are met in relation to a scheme (“the initial scheme”) in relation to which that Article applies (or, but for any transfer falling within sub-paragraph (b), would be met), and
- (b) the accrued rights of at least two persons who were members of the initial scheme are transferred at any subsequent time to one or more work-based pension schemes.

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(2) The Regulator may issue a financial support direction under that Article in relation to any transferee scheme (and, accordingly, any reference in Article 41 or any of Articles 43 to 46 to the scheme is to the transferee scheme).

(3) The Regulator may also issue a direction to the trustees or managers of any transferee scheme requiring them to take specified steps to secure that the financial support is put in place for the benefit of the members of the transferee scheme who were members of the initial scheme.

(4) If the trustees or managers fail to comply with a direction issued to them under paragraph (3), Article 10 of the 1995 Order (civil penalties) applies to any trustee or manager who has failed to take all reasonable steps to secure compliance.

Article 39A: supplemental

39B.—(1) In Article 39A a “transferee scheme”, in relation to any time, means any work-based pension scheme—

- (a) to which the accrued rights of at least two persons who were members of the initial scheme have been transferred, and
- (b) of which any of those persons are members at that time.

(2) For the purposes of Article 39A(1) and paragraph (1) it does not matter whether any rights are transferred to a work-based pension scheme directly from the initial scheme or following one or more other transfers to other work-based pension schemes.

(3) For the purposes of Article 39A and this Article references to the transfer of accrued rights of members of a pension scheme to another pension scheme include references to the extinguishing of those accrued rights in consequence of the obligation to make a payment, or transfer an asset, to that other scheme.

(4) In Article 39A and this Article—

- (a) “work-based pension scheme” has the meaning given by Article 4(3);
- (b) any reference to rights which have accrued is to be read in accordance with Article 67A(6) and (7) of the 1995 Order (reading any reference in those paragraphs to a subsisting right as a reference to a right which has accrued).

(5) Article 39A applies even if the initial scheme—

- (a) is wound up as a result of any transfer falling within paragraph (1) (b) of that Article, or
- (b) otherwise ceases to exist at the time of the transfer or at any subsequent time.

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(6) Accordingly, in any such case, in paragraph (1) of that Article—

- (a) the reference to a scheme to which Article 39 applies is a reference to a scheme which was such a scheme before the transfer;
- (b) the reference to any conditions in Article 39 being met is a reference to any conditions in that Article that, but for the transfer, would have been met in relation to the scheme.

(7) Nothing in Article 39A or this Article is to be read as preventing the Regulator from issuing a financial support direction in relation to the initial scheme.

(8) Regulations may make provision applying, with or without modifications, any provision made by Article 39A or this Article in relation to any scheme or other arrangement in any case where the accrued rights of persons who were members of the initial scheme are transferred or extinguished directly or indirectly in consequence of or otherwise in connection with—

- (a) the making of any payment at any time to or for the benefit of the scheme or other arrangement,
- (b) the transfer of any asset at any time to or for the benefit of the scheme or other arrangement,
- (c) the discharge (wholly or partly) at any time of any liability incurred by or on behalf of the scheme or other arrangement, or
- (d) the incurring at any time of any obligation to do any act falling within sub-paragraphs (a) to (c).

(9) Any reference in paragraph (8)(a) to (d) to the doing of an act of any description at any time in relation to the scheme or other arrangement includes a reference to the doing of an act of that description at any previous time in relation to any other scheme or other arrangement.

(10) Regulations under paragraph (8) may—

- (a) make provision having effect in relation to any case where rights are transferred or extinguished on or after the date on which the Department publishes a statement of the intention to make the regulations; and
- (b) without prejudice to Article 287(3), make consequential provision applying with modifications any provision of this Order which relates to financial support directions under Article 39.”.

11 In Article 279(2) (overriding requirements)—

- (a) after sub-paragraph (d) insert—
 - “(da) any direction issued by the Regulator under Article 35A(6);”;
 - and

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(b) after sub-paragraph (e) insert—

“(ea) any direction issued by the Regulator under Article 39A(3);”.

12 In Article 288(3) (orders and regulations under Order that are subject to confirmatory procedure), after sub-paragraph (aa) (as inserted by paragraph 5 of this Schedule) insert—

“(ab) regulations under Article 35A(5), 35B(8) or 39B(8) (contribution notices and financial support directions: bulk transfers);”.

13 In Part 4 of Schedule 2 (the reserved regulatory functions of Pensions Regulator: functions under Order)—

(a) after paragraph 30 insert—

“**30A** The power to issue a direction under Article 35A(6) to any person.”; and

(b) after paragraph 33 insert—

“**33A** The power to issue a direction under Article 39A(3) to any person.”.

Financial support directions: meaning of “insufficiently resourced”

14.—(1) In Article 40(3) (meaning of “insufficiently resourced”), for sub-paragraph (b) substitute—

“(b) condition A or B is met.”.

(2) After paragraph (3) insert—

“(3A) Condition A is met if—

(a) there is at that time a person who falls within Article 39(6)(b) or (c), and

(b) the value at that time of that person's resources is not less than the relevant deficit, that is to say the amount which is the difference between—

(i) the value of the resources of the employer, and

(ii) the amount which is the prescribed percentage of the estimated Article 75 debt.

(3B) Condition B is met if—

(a) there are at that time two or more persons who—

(i) fall within Article 39(6)(b) or (c), and

(ii) are connected with, or associates of, each other, and

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(b) the aggregate value at that time of the resources of the persons who fall within sub-paragraph (a) (or any of them) is not less than the relevant deficit.”.

(3) In paragraph (4), for “paragraph (3)” substitute “ paragraphs (3) to (3B) ”.

Effect of amendments made by this Schedule

15.—(1) The amendments made by paragraphs 2, 6 and 7 have effect in relation to any act occurring, or any failure to act first occurring, on or after 14th April 2008.

(2) The amendments made by paragraph 8 have effect—

(a) for the purposes of the material detriment test, where at least one of the acts or failures to act occurs or first occurs on or after 14th April 2008, and

(b) for all other purposes, where at least one of the acts or failures to act occurs or first occurs on or after the day on which the Pensions Act 2008 is passed.

(3) The amendments made by paragraphs 9 and 10 have effect in relation to any case where rights are transferred or extinguished on or after 14th April 2008.

(4) The amendments made by paragraph 14 have effect so as to enable the Regulator to make a financial support direction under Article 39 of that Order by reference to any time falling on or after 14th April 2008.

Commencement Information

I4 Sch. 8 para. 15 wholly in operation at 29.6.2009; Sch. 8 para. 15 in operation for certain purposes at Royal Assent see s. 118(2)(3); Sch. 8 para. 15 in operation at 29.6.2009 in so far as not already in operation by S.R. 2009/249, art. 2(b)(ii)

Transitional provision

16.—(1) In the case of the first set of regulations made under paragraph (8) of Article 35B, paragraph (10)(a) of that Article has effect as if for the words from “the date” to “the regulations” there were substituted “ 20th October 2008 ”.

(2) In the case of the first set of regulations made under paragraph (8) of Article 39B, paragraph (10)(a) of that Article has effect as if for the words from “the date” to “the regulations” there were substituted “ 20th October 2008. ”.

Status:

Point in time view as at 06/04/2012.

Changes to legislation:

Pensions (No. 2) Act (Northern Ireland) 2008, SCHEDULE 8 is up to date with all changes known to be in force on or before 15 July 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.