## **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order provides for the coming into operation of subsection (4) of section 38 of the Pension Schemes Act (Northern Ireland) 2016 (and subsection (1) in so far as it relates to subsection (4)) on 9th March 2018.

Section 38(4) amends section 109 of the Pension Schemes (Northern Ireland) Act 1993 (c. 49) to introduce a requirement for persons to have regard to any guidance prepared from time to time by the Department for Communities when complying with disclosure requirements under section 109.