



2008 CHAPTER 13

PART 1

PENSION SCHEME MEMBERSHIP FOR JOBHOLDERS

CHAPTER 2

COMPLIANCE

Compliance notices and unpaid contributions notices

Unpaid contributions notices

37.—(1) The Regulator may issue an unpaid contributions notice to an employer if it is of the opinion that relevant contributions have not been paid on or before the due date.

(2) An unpaid contributions notice is a notice requiring an employer to pay into a pension scheme by a specified date an amount in respect of relevant contributions that have not been paid.

(3) “Due date” has the meaning prescribed.

(4) An unpaid contributions notice may, in particular—

- (a) specify the scheme to which the contributions are due;
- (b) specify the workers, or category of workers, in respect of whom the contributions are due;
- (c) state the period in respect of which the contributions are due;
- (d) state the due date in respect of the contributions;
- (e) require the employer to take such other steps in relation to remedying the failure to pay the contributions as the Regulator considers appropriate;

Changes to legislation: *Pensions (No. 2) Act (Northern Ireland) 2008, Section 37 is up to date with all changes known to be in force on or before 13 June 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*

(f) state that if the employer fails to comply with the notice, the Regulator may issue a fixed penalty notice under section 40.

(5) In this section, “employer” in relation to a worker means the person by whom the worker is or, if the employment has ceased, was employed.

Commencement Information

- I1** S. 37 partly in force; s. 37 in force for certain purposes at Royal Assent see s. 118(2)
- I2** S. 37 in operation at 30.6.2012 in so far as not already in operation by [S.R. 2012/266](#), [art. 2](#), [Sch. Pt. 1](#)

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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. 24\(1\)\(c\) inserted by 2016 c. 1 \(N.I.\) Sch. 2 para. 39\(2\)\(d\)](#)