Pensions Act (Northern Ireland) 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2: Automatic Enrolment

Section 14: Certification for non-UK schemes

Section 14 amends section 28 of the Pensions (No. 2) Act to give employers using money purchase, or personal pension schemes or the money purchase elements of hybrid schemes the option of self-certifying that their scheme meets the relevant quality requirement where the scheme has its main administration in a Member State of the EEA other than the UK.