
Status: Point in time view as at 01/04/2015.

Changes to legislation: The Pensions (Northern Ireland) Order 2005, Cross Heading: Reporting late payment of employer contributions is up to date with all changes known to be in force on or before 06 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)

STATUTORY INSTRUMENTS

2005 No. 255

The Pensions (Northern Ireland) Order 2005

PART II

THE PENSIONS REGULATOR

[¹Reporting late payment of employer contributions

F1 Art. 65A and cross-heading inserted (1.4.2015) by [Public Service Pensions Act \(Northern Ireland\) 2014 \(c. 2\)](#), s. 37(2), **Sch. 4 para. 7**; S.R. 2015/3, art. 4(1)(b) (with art. 4(2))

Duty to report late payment of employer contributions

65A.—(1) Where—

- (a) any amount payable under a public service pension scheme by or on behalf of an employer in relation to the scheme by way of contributions is not paid on or before the date on which it is due under the scheme, and
- (b) the scheme manager has reasonable cause to believe that the failure is likely to be of material significance to the Regulator in the exercise of any of its functions,

the scheme manager must give a written report of the matter to the Regulator as soon as reasonably practicable.

(2) Subject to Article 283 (protected items), no duty to which a person is subject is to be regarded as contravened merely because of any information or opinion contained in a written report under this Article.

(3) Article 10 of the 1995 Order (civil penalties) applies to any person who, without reasonable excuse, fails to comply with an obligation imposed on him by this Article.]

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