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*Status: Point in time view as at 01/10/2021.*

*Changes to legislation: The Pensions (Northern Ireland) Order 2005, Cross Heading: No indemnification for fines or civil penalties is up to date with all changes known to be in force on or before 08 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)*

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## STATUTORY INSTRUMENTS

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# 2005 No. 255

## The Pensions (Northern Ireland) Order 2005

### PART VI

#### OCCUPATIONAL AND PERSONAL PENSION SCHEMES: MISCELLANEOUS PROVISIONS

*No indemnification for fines or civil penalties*

#### **No indemnification for fines or civil penalties**

**233.**—(1) No amount may be paid out of the assets of an occupational or personal pension scheme for the purpose of reimbursing, or providing for the reimbursement of, any trustee or manager of the scheme in respect of—

- (a) a fine imposed by way of penalty for an offence of which he is convicted, or
- (b)<sup>F1</sup> a penalty which he is required to pay under or by virtue of [<sup>F2</sup>Article 72A, 72B or 83A of this Order,] Article 10 of the 1995 Order [<sup>F3</sup>, section] 164(4) of the Pension Schemes Act [<sup>F4</sup>or section 40 or 41 of the Pensions (No. 2) Act (Northern Ireland) 2008] (civil penalties).

(2) For the purposes of paragraph (1), providing for the reimbursement of a trustee or manager in respect of a fine or penalty includes (among other things) providing for the payment of premiums in respect of a policy of insurance where the risk is or includes the imposition of such a fine or the requirement to pay such a penalty.

(3) Where any amount is paid out of the assets of an occupational or personal pension scheme in contravention of this Article, Article 10 of the 1995 Order (civil penalties) applies to any trustee or manager who fails to take all reasonable steps to secure compliance.

- (4) Where a trustee or manager of an occupational or personal pension scheme—
  - (a) is reimbursed, out of the assets of the scheme or in consequence of provision for his reimbursement made out of those assets, in respect of any of the matters mentioned in paragraph (1)(a) or (b), and
  - (b) knows, or has reasonable grounds to believe, that he has been reimbursed as mentioned in sub-paragraph (a),

then, unless he has taken all reasonable steps to secure that he is not so reimbursed, he is guilty of an offence.

- (5) A person guilty of an offence under paragraph (4) is liable—
  - (a) on summary conviction, to a fine not exceeding the statutory maximum, and
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years, or a fine, or both.

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- F1** Words in art. 233(1)(b) inserted (16.7.2015) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(1\), Sch. 18 para. 10](#); S.R. 2015/307, [art. 2\(1\)\(n\)](#); Unable to carry out the amendment as a previous amendment by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), Sch. 17 para. 20](#) is still prospective
- F2** Words in art. 233(1)(b) inserted (1.10.2021) by [Pension Schemes Act 2021 \(c. 1\), s. 131\(2\)\(b\), Sch. 8 para. 24](#); S.R. 2021/271, [art. 2\(4\)\(f\)](#)
- F3** Words in art. 233(1)(b) substituted (30.6.2012) by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\), ss. 18\(a\), 34\(3\)](#); S.R. 2012/265, [art. 2\(2\)\(c\)](#)
- F4** Words in art. 233(1)(b) inserted (30.6.2012) by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\), ss. 18\(b\), 34\(3\)](#); S.R. 2012/265, [art. 2\(2\)\(c\)](#)

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