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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

##### *Payments by employers*

##### **Payments made by employers to personal pension schemes**

**245.**—(1) Section 107A of the Pension Schemes Act (monitoring of employers' payments to personal pension schemes) is amended as follows.

(2) For subsections (3) to (7) substitute—

“(3) The trustees or managers of the scheme must monitor the payment of contributions by or on behalf of the employer under the direct payment arrangements.

(4) The trustees or managers may request the employer to provide them, (or arrange for them to be provided) with the payment information specified in the request.

(5) For the purposes of subsection (4) “payment information” is information required by the trustees or managers to enable them to discharge the duty imposed by subsection (3).

(6) The employer must comply with a request under subsection (4) within a reasonable period.

(7) Where, as a result of the employer's failure to so comply, the trustees or managers are unable to discharge the duty imposed by subsection (3), they must give notice to that effect to the Regulatory Authority within a reasonable period.

(7A) Where—

(a) a contribution payable under the direct payment arrangements has not been paid on or before its due date, and

(b) the trustees or managers have reasonable cause to believe that the failure to pay the contribution is likely to be of material significance in the exercise by the Regulatory Authority of any of their functions,

they must give notice to that effect to the Regulatory Authority and the employee within a reasonable period after the due date.”

(3) In subsection (8) (employer's liability for civil penalties) for “subsection (3) or (5)” substitute “subsection (6) and as a result the trustees or managers of the scheme are unable to discharge the duty imposed by subsection (3)”.

(4) In subsection (9) (liability of trustees or managers for civil penalties) for “subsection (6) or (7)” substitute “subsection (7) or (7A)”.

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**Changes to legislation:** *The Pensions (Northern Ireland) Order 2005, Cross Heading: Payments by employers is up to date with all changes known to be in force on or before 02 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) View outstanding changes*

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### **Payments made by employers and members to occupational pension schemes**

**246.**—(1) In Article 49 of the 1995 Order (other responsibilities of trustees, employers, etc.), in paragraph (9) (duty of trustee etc. to report a failure by employer to pay contributions deducted from earnings on time) for sub-paragraph (b) substitute—

“(b) if the trustees or managers have reasonable cause to believe that the failure is likely to be of material significance in the exercise by the Authority of any of their functions, they must, except in prescribed circumstances, give notice of the failure to the Authority and the member within a reasonable period after the end of the prescribed period under paragraph (8).” .

(2) In Article 86 of that Order (schedules of payments to money purchase schemes), for paragraph (1) (duty of trustees or managers to report a failure to pay amounts on time) substitute—

“(1) Where, in the case of an occupational pension scheme to which Article 85 applies—

- (a) there is a failure to pay on or before the due date any amounts payable in accordance with the payment schedule, and
- (b) the trustees or managers have reasonable cause to believe that the failure is likely to be of material significance in the exercise by the Authority of any of their functions,

they must, except in prescribed circumstances, give notice of the failure to the Authority and to the members of the scheme within a reasonable period after the due date.” .

**Changes to legislation:**

The Pensions (Northern Ireland) Order 2005, Cross Heading: Payments by employers is up to date with all changes known to be in force on or before 02 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.

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**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 6 para. 21(2)(c)-(cc) substituted for (b)(c) by 2008 c. 13 (N.I.) Sch. 6 para. 11
- art. 2(4)(b)(viii)-(x) inserted by 2016 c. 1 (N.I.) Sch. 2 para. 21(3)(b)
- art. 19(1A) inserted by 2016 c. 1 (N.I.) Sch. 2 para. 24(3)
- art. 19(10A) inserted by 2016 c. 1 (N.I.) Sch. 2 para. 24(5)
- art. 34(1)-(1B) substituted for art. 34(1) by 2016 c. 1 (N.I.) Sch. 2 para. 25
- art. 34(7)(da) inserted by 2021 c. 1 Sch. 8 para. 3(2)
- art. 39(1)-(1B) substituted for art. 39(1) by 2016 c. 1 (N.I.) Sch. 2 para. 26(2)
- art. 48(1)-(1B) substituted for art. 48(1) by 2016 c. 1 (N.I.) Sch. 2 para. 27
- art. 75(1)(a)(iib) inserted by 2021 c. 1 Sch. 8 para. 8(2)
- art. 110(1)-(1B) substituted for art. 110(1) by 2016 c. 1 (N.I.) Sch. 2 para. 29
- art. 191(5) added by 2008 c. 13 (N.I.) Sch. 9 para. 6
- art. 267(4)(f) and word inserted by 2021 c. 1 Sch. 6 para. 20(b)