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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order brings into operation certain provisions of the Pensions Act (Northern Ireland) 2012 (“the 2012 Act”).

Article 2(1) of the Order brings fully into operation the following sections of the 2012 Act on 30th June 2012—

- sections 5 and 7 which relate to automatic enrolment and re-enrolment;
- section 12 which relates to the test scheme standard for defined benefits schemes which produce a sum of money;
- sections 15 and 16 which relate to the transitional period for defined benefits and hybrid schemes in which the automatic enrolment duty can be delayed, and
- section 33 which relates to the service of documents and electronic working.

Article 2(2) of the Order brings the following provisions of the 2012 Act into operation on 30th June 2012—

- section 6 which relates to the earnings trigger for automatic enrolment and re-enrolment;
- section 17 which relates to the power of managers to modify the scheme by resolution, and
- section 18 which amends Article 233 of the Pensions (Northern Ireland) Order 2005 so as to prevent trustees subject to a civil penalty under section 40 or 41 of the Pensions (No. 2) Act (Northern Ireland) 2008 from being reimbursed from scheme funds.

Article 2(3) of the Order brings into operation section 22 and Schedule 4 (in part), which relate to the Pension Protection Fund, for the purpose only of authorising the making of regulations on 2nd July 2012 and for all other purposes on 23rd July 2012.

Article 2(4) of the Order brings into operation section 22 and Schedule 4 (in part), on 23rd July 2012.