

**2023 No. 221 (C. 12)**

**PENSIONS**

**The Pensions Dashboards (Prohibition of Indemnification) Act  
2023 (Commencement) Order (Northern Ireland) 2023**

*Made* - - - - *20th December 2023*

The Department for Communities makes the following Order in exercise of the power conferred by section 2(5) of the Pensions Dashboards (Prohibition of Indemnification) Act 2023(a).

**Citation**

**1.** This Order may be cited as the Pensions Dashboards (Prohibition of Indemnification) Act 2023 (Commencement) Order (Northern Ireland) 2023.

**Appointed day**

**2.** The day appointed for the coming into operation of section 1(2) of the Pensions Dashboards (Prohibition of Indemnification) Act 2023 (no indemnification for penalties under pensions dashboards regulations) is 1st January 2024.

Sealed with the Official Seal of the Department for Communities on 20th December 2023

(L.S.)

*David Tarr*  
A senior officer of the Department for Communities

## EXPLANATORY NOTE

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

This Order brings into operation section 1(2) of the Pensions Dashboards (Prohibition of Indemnification) Act 2023 on 1st January 2024. Section 1(2) amends Article 233(1)(b) of the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)) (“the 2005 Order”) by inserting a reference to Article 215G of the 2005 Order into that Article.

The amendment makes it an offence for a trustee or manager of an occupational or personal pension scheme to be reimbursed from scheme funds for a civil penalty imposed by regulations (such as the Pensions Dashboards (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023 No. 209)) made under Article 215G of the 2005 Order (compliance). The civil penalty regime in Article 10 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) (civil penalties) also applies where trustees or managers do not take all reasonable steps to comply with the provisions prohibiting indemnification in respect of civil penalties under Article 215G of the 2005 Order and reimbursement is paid out of scheme funds.

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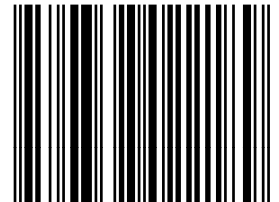
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