



Pensions Act 2004

2004 CHAPTER 35

PART 1

THE PENSIONS REGULATOR

[^{F1}Reporting late payment of employer contributions

[^{F1}70A Duty to report late payment of employer contributions

- (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) 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 section.

This is subject to section 311 (protected items).

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

Textual Amendments

- F1** S. 70A and cross-heading inserted (1.4.2015) by [Public Service Pensions Act 2013 \(c. 25\), s. 41\(2\), Sch. 4 para. 7](#) (with [Sch. 11 para. 8](#)); [S.I. 2015/4, art. 4\(1\)\(b\)](#)

Status:

Point in time view as at 01/04/2015.

Changes to legislation:

Pensions Act 2004, Section 70A is up to date with all changes known to be in force on or before 12 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.