These notes refer to the Pensions (No. 2) Act (Northern Ireland) 2008 (c.13) which received Royal Assent on 15 December 2008

Pensions (No. 2) Act (Northern Ireland) 2008

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

PART 1 – Pension Scheme Membership for Jobholders

CHAPTER 2 – Compliance

Section 47: Offences by partnerships and unincorporated associations

Sections 45 to*47* make it a criminal offence for employers to wilfully fail to comply with specified duties.

These duties are automatic enrolment (*section 3(2)*), re-enrolment of eligible jobholders into an automatic enrolment scheme (*section 5(2)*) and the requirement to enrol jobholders into an automatic enrolment scheme at the jobholders' request (*section 7(3)*).

Section 45(2) provides that a person who commits such an offence could face imprisonment for up to two years and/or a fine on conviction on indictment. On summary conviction, they are liable for a fine not exceeding the statutory maximum.

Sections 46 and *47* and section 20 of the Interpretation Act (Northern Ireland) 1954 enable the following to be prosecuted for the *section 45* offence:

- specified individuals within a body corporate, as well as the body corporate itself (*section 46*);
- partnerships and individual partners; unincorporated associations and officers within these (*section 47*).