
STATUTORY INSTRUMENTS

2005 No. 255

The Pensions (Northern Ireland) Order 2005

PART II

THE PENSIONS REGULATOR

[^{F1}Financial penalty for failure to comply with an Article 34 contribution notice

[^{F1}**38B.**—(1) This Article applies where a contribution notice is issued to a person under Article 34.

(2) Article 83A (financial penalties) applies to the person if the person, without reasonable excuse, fails to pay the debt due by virtue of the contribution notice to—

- (a) the trustees or managers of the scheme, or
- (b) the Board (as the case may be),

before the date specified in the contribution notice for the purposes of this paragraph (see Article 36(2A)).

(3) The Regulator may not issue a warning notice to the person in respect of the imposition of a penalty under Article 83A as it applies by virtue of paragraph (2) if an application under Article 37(7) has been made—

- (a) in relation to the contribution notice, or
- (b) in relation to a contribution notice which is a corresponding contribution notice for the purposes of Article 36(8),

and the application has not been determined, withdrawn or abandoned.

(4) In this Article “warning notice” means a notice given as mentioned in Article 91(2)(a).]

F1 Art. 38B inserted (1.10.2021) by Pension Schemes Act 2021 (c. 1), s. 131(2)(b), Sch. 8 para. 5(4); S.R. 2021/271, art. 2(3)(c) (with art. 3(1)-(3))

Changes to legislation:

The Pensions (Northern Ireland) Order 2005, Section 38B is up to date with all changes known to be in force on or before 19 April 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.

[View outstanding changes](#)

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\(b\)](#)