

*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 48: Offences of providing false or misleading information

Section 48 extends Article 75(1)(a) of the Pensions (Northern Ireland) Order 2005, which deals with offences of providing false or misleading information, to include the offence of providing the Pensions Regulator with false or misleading information about the actions taken by the employer for the purpose of complying with the employer duties (under regulations under *section 11*).