

*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

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **PART 1 – Pension Scheme Membership for Jobholders**

##### ***CHAPTER 2 – Compliance***

##### ***Section 41: Escalating penalty notices***