
STATUTORY INSTRUMENTS

1999 No. 3147

**The Welfare Reform and Pensions
(Northern Ireland) Order 1999**

PART III

PENSIONS: GENERAL

Payments by employers to pension schemes

Late payments by employers to occupational pension schemes

11.—(1) For Article 49(8) of the Pensions Order (offence where deduction from earnings not paid in timely fashion to occupational pension scheme) there shall be substituted—

“(8) Where on making a payment of any earnings in respect of any employment there is deducted any amount corresponding to any contribution payable on behalf of an active member of an occupational pension scheme, the amount deducted is to be paid, within a prescribed period, to the trustees or managers of the scheme.

(9) If in any case there is a failure to comply with paragraph (8)—

- (a) Article 10 applies to the employer; and
- (b) except in prescribed circumstances, the trustees or managers must give notice of the failure, within the prescribed period, to the Authority and the member.

(10) If in any case paragraph (9)(b) is not complied with—

- (a) Article 3 applies to any trustee who has failed to take all such steps as are reasonable to secure compliance; and
- (b) Article 10 applies to any trustee or manager who has failed to take all such steps.

(11) If any person is knowingly concerned in the fraudulent evasion of the obligation imposed by paragraph (8) in any case, he is guilty of an offence.

(12) A person guilty of an offence under paragraph (11) is liable—

- (a) on summary conviction, to a fine not exceeding the statutory maximum; and
- (b) on conviction on indictment, to imprisonment for a term not exceeding seven years or a fine or both.

(13) A person shall not be required by virtue of paragraph (9)(a) to pay a penalty under Article 10 in respect of a failure if in respect of that failure he has been—

- (a) required to pay a penalty under that Article by virtue of Article 5(7) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (failures in respect of stakeholder pensions), or
- (b) convicted of an offence under paragraph (11).”.

(2) In Article 86(3) of that Order (civil penalty where contributions by or on behalf of employer to occupational pension scheme not paid by due date) after “by or on behalf of the employer” there shall be inserted “on the employer’s own account”.