
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 271

The Pension Schemes Act 2021 (Commencement
No. 2 and Transitional and Saving
Provisions) Order (Northern Ireland) 2021

PART 3

Transitional and saving provisions

Transitional provision in respect of the Regulator's powers to impose contribution notices and sanctions for avoidance of employer debt and financial penalties

3.—(1) Paragraphs (2) to (4) apply where—

- (a) an act or failure to act or course of conduct occurred on 1st October 2021;
- (b) in the case of acts or failures to act or courses of conduct which form part of a series, any series where the first act or failure to act or instance of course of conduct occurred before 1st October 2021, or
- (c) in the case of a continuing failure, the failure first occurred before 1st October 2021.

(2) Articles 34(1) (contribution notices where avoidance of employer debt), 35 (the sum specified on an Article 34 contribution notice), 36 (content and effect of an Article 34 contribution notice), and 37 (Article 34 contribution notice: relationship with employer debt) of the 2005 Order continue to apply as if the amendments made by paragraphs 2 to 5 of Schedule 8 to the Act (grounds for issuing an Article 34 contribution notice) have not been brought into operation.

(3) The amendments made by paragraph 5(3) and (4) of Schedule 8 to the Act (sanctions for failure to comply with a contribution notice) do not apply.

(4) The amendments made by paragraph 6 of Schedule 8 to the Act (sanctions for avoidance of employer debt etc) do not apply.

(5) The amendments made by paragraph 14 of Schedule 8 to the Act (financial penalties) do not apply, but where a penalty notice is issued under Article 83A(2) of the 2005 Order (financial penalties) after 1st October 2021, Article 83B of the 2005 Order (financial penalties: time for recovery) applies to contribution notices issued under Article 34 of the 2005 Order before 1st October 2021.

(1) Articles 34 to 38 are amended by paragraphs 2 to 5 of Schedule 8 to the Pension Schemes Act 2021

(2) Articles 83A and 83B are inserted by paragraph 14 of Schedule 8 to the Pension Schemes Act 2021