
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.

Transitional provision in respect of the duty to notify the Regulator of certain events

4. Where a duty to notify the Regulator of any notifiable event under Article 64(3) of the 2005 Order (duty to notify the Regulator of certain events) arises before 1st October 2021, Articles 64 and

(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
(3) Article 64 is amended by paragraph 7(1) of Schedule 8 to the Pension Schemes Act 2021

75(4) of the 2005 Order (offences of providing false or misleading information) continue to apply as if the amendments made by paragraph 7 of Schedule 8 of the Act (duty to notify the Regulator of certain events) have not be brought into operation.

Transitional provision in respect of the Regulator’s power to impose fixed and escalating penalty notices

5. The amendments made by paragraph 11 of Schedule 8 to the Act (fixed penalty notices and escalating penalty notices) do not apply in relation to—

- (a) a duty to comply with—
 - (i) a notice issued under Article 67(5) of the 2005 Order (provision of information), or
 - (ii) a requirement under Article 70(6) of the 2005 Order (inspection of premises: powers of inspectors),arising before 1st October 2021, or
- (b) any act occurring before 1st October 2021 which prevented or hindered an inspector exercising any power under Article 68 (inspection of premises), Article 69(7) (inspection of premises in respect of employers’ obligations) or Article 70 of the 2005 Order.

Transitional provision in respect of provision of false or misleading information to the Regulator

6. The amendments made by paragraph 12 of Schedule 8 to the Act (provision of false or misleading information to Regulator) do not apply in so far as they relate to information supplied to the Regulator under the circumstances mentioned at Article 72A(2)(a), (b) or (c) of the 2005 Order (financial penalty for providing false or misleading information to the Regulator) before 1st October 2021.

Transitional provision in respect of provision of false or misleading information to trustees or managers

7. The amendments made by paragraph 13 of Schedule 8 to the Act (provision of false or misleading information to trustees or managers) do not apply in so far as they relate to information provided to a trustee or manager of a scheme under the circumstances mentioned at Article 75B(3) (a) or (b)(8) of the 2005 Order (financial penalty for providing false or misleading information to trustees or managers) before 1st October 2021.

Saving provision in respect of the duty to notify the Regulator of certain events before 1st October 2021

8. Article 64(7) of the 2005 Order continues to have effect as if the amendments made by paragraph 7(1) of Schedule 8 to the Act (duty to notify the Regulator of certain events) have not been brought into operation, in so far as it relates to any duty to notify the Regulator arising before 1st October 2021.

(4) Article 75 is amended by paragraphs 7(2) and 21(3) of Schedule 8 to the Pension Schemes Act 2021
(5) Article 67(1A) and (1B) is omitted by paragraph 9(2) of Schedule 8 to the Pension Schemes Act 2021. There are other amendments made by other legislation but none is relevant
(6) Article 70 is amended by paragraph 18 of Schedule 8 to the Pension Schemes Act 2021. There are other amendments made by other legislation but none is relevant
(7) Article 69 is amended by section 60 of the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.))
(8) Article 72A is amended by paragraph 13 of Schedule 8 to the Pension Schemes Act 2021

Savings provision in respect of interview notices issued before 1st October 2021

9. Article 67(1A) and (1B) of the 2005 Order continues to have effect, as if the amendments made by paragraph 9(1) and (2) of Schedule 8 to the Act (interviews) have not been brought into operation where—

- (a) a notice has been issued under Article 67(1A) of the 2005 Order before 1st October 2021, and
- (b) the duty imposed on the recipient of such a notice has yet to be discharged.

Savings provision in respect of the definition of “administration charge”

10.—(1) Subject to paragraph (2), the meaning given to “administration charge” in section 39 of the Pension Schemes Act (Northern Ireland) 2021⁽⁹⁾ (interpretation of Part 1) has effect as if the amendments made by paragraph 15(2) of Schedule 11 to the Act (administration charges) have not been brought into operation.

- (2) The saving in paragraph (1) ceases to have effect on 5th April 2022.