

*Changes to legislation: Pensions (No. 2) Act (Northern Ireland) 2008, Paragraph 8 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## SCHEDULES

### SCHEDULE 8

#### CONTRIBUTION NOTICES AND FINANCIAL SUPPORT DIRECTIONS UNDER 2005 ORDER

*Contribution notices: series of acts or failures to act*

**8.—(1)** In Article 34 (contribution notices where avoidance of employer debt), at the end add—

- “(12) Paragraph (13) applies if the Regulator is of the opinion that—
- (a) a person was a party to a series of acts or failures to act,
  - (b) each of the acts or failures in the series falls within paragraph (5) (b) and (c), and
  - (c) the material detriment test is met in relation to the series, or the main purpose or one of the main purposes of the series was as mentioned in paragraph (5)(a)(i) or (ii).

(13) The series of acts or failures to act is to be regarded as an act or failure to act falling within paragraph (5) (and, accordingly, the reference in paragraph (6)(b)(i) to the act or failure to act falling with paragraph (5) is to the first of the acts or failures to act in the series).”.

**(2)** In Article 35 (the sum specified in an Article 34 contribution notice)—

- (a) in paragraph (4), after “means” insert “ (subject to paragraph (4A)) ”; and
- (b) after paragraph (4) insert—

“(4A) In the case of a series of acts or failures to act, “the relevant time” is determined by reference to whichever of the acts or failures in the series is, in the Regulator's opinion, most appropriate.”.

#### Commencement Information

- II** Sch. 8 para. 8 wholly in operation at 29.6.2009; Sch. 8 para. 8 in operation for certain purposes at Royal Assent see s. 118(2)(3); Sch. 8 para. 8 in operation at 29.6.2009 in so far as not already in operation by S.R. 2009/249, art. 2(b)(ii)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24(1)(c) inserted by [2016 c. 1 \(N.I.\) Sch. 2 para. 39\(2\)\(d\)](#)