

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: Pensions (No. 2) Act (Northern Ireland) 2008, Paragraph 3 is up to date with all changes known to be in force on or before 17 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 9

INTEREST ON LATE PAYMENT OF LEVIES

The Pensions (Northern Ireland) Order 2005 (NI 1)

PROSPECTIVE

3 After Article 103 (PPF administration levy) insert—

“Administration levy: interest for late payment

103A.—(1) Regulations may make provision for interest to be charged at the prescribed rate in the case of late payment of an administration levy.

(2) Interest is payable by or on behalf of the person or persons by or on behalf of whom the levy is payable.

(3) Interest payable by a person by virtue of this Article is a debt due from the person to the Department.

(4) Interest is recoverable by the Department or, if the Department so determines, by the Regulator on the Department's behalf.

(5) Without prejudice to the generality of paragraph (1), regulations under this Article may include provision relating to—

- (a) the collection and recovery of interest;
- (b) the circumstances in which interest may be waived.”.

Status:

This version of this cross heading contains provisions that are prospective.

Changes to legislation:

Pensions (No. 2) Act (Northern Ireland) 2008, Paragraph 3 is up to date with all changes known to be in force on or before 17 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.

[View outstanding changes](#)

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\(2\)\(d\)](#)