



2015 CHAPTER 5

PART 6

PRIVATE PENSIONS

Other

Maximum period between scheme returns to be 5 years for micro schemes

47.—(1) Article 58 of the 2005 Order (duty of the Regulator to issue scheme return notices) is amended as follows.

(2) After paragraph (3) insert—

“(3A) But paragraph (3)(a) has effect as if the reference to three years were a reference to five years if—

- (a) the trustees or managers have complied with sub-paragraph (b) of Article 57(2),
- (b) the information they provided under that sub-paragraph included the number of members of the scheme, and
- (c) that number was no more than 4.”.

(3) After paragraph (4) insert—

“(4A) But paragraph (4)(a) has effect as if the reference to three years were a reference to five years if—

- (a) on the date on which the previous scheme return notice was issued, the number of members of the scheme was recorded in the register, and
- (b) that number was no more than 4.”.

Changes to legislation: *Pensions Act (Northern Ireland) 2015, Section 47 is up to date with all changes known to be in force on or before 19 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*

Commencement Information

II S. 47 in operation at 16.7.2015 by S.R. 2015/307, **art. 2(1)(j)**

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Pensions Act (Northern Ireland) 2015, Section 47 is up to date with all changes known to be in force on or before 19 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.

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Changes and effects yet to be applied to :

- specified provision(s) transitional provisions for effects of commencing S.I. 2017/297, art. 2 by [S.R. 2017/58](#) Order