

**Changes to legislation:** Pensions Act 2004, SCHEDULE 9 is up to date with all changes known to be in force on or before 10 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

Section 206

#### REVIEWABLE MATTERS

##### Modifications etc. (not altering text)

- C1** Sch. 9 modified (6.4.2005) by [The Pension Protection Fund \(Reviewable Matters\) Regulations 2005 \(S.I. 2005/600\)](#), regs. 1(1), 2, 3, [Sch.](#)

- 1 The issue of a determination notice under section 123 approving a notice issued under section 122.

##### Commencement Information

- I1** Sch. 9 para. 1 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

- 2 The failure to issue a determination notice under section 123.

##### Commencement Information

- I2** Sch. 9 para. 2 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

- 3 The issue of, or failure to issue, a notice under section 122 by the Board by virtue of section 124 (Board's duty where failure to comply with section 122).

##### Commencement Information

- I3** Sch. 9 para. 3 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

- [<sup>F1</sup>3A The issue of, or failure to issue, a validation notice under regulation 2(5) of the Pension Protection Fund (Entry Rules) Regulations 2005 (S.I.2005/590) (determination to validate or not to validate an estimate and statement provided by the actuary).]

##### Textual Amendments

- F1** Sch. 9 para. 3A inserted (6.4.2005) by [The Pension Protection Fund \(Reviewable Matters\) Regulations 2005 \(S.I. 2005/600\)](#), regs. 1(1), [4\(a\)](#)

- [<sup>F2</sup>3B The provision of information by the Board under—  
(a) regulation 3(2) of the Pension Protection Fund (Provision of Information) Regulations 2005 (S.I.2005/674) (provision of information following receipt of a notice under section 120(2)),

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- (b) regulation 3(2A) of those Regulations (provision of information following receipt of a notice under section 120(2) where the scheme or section is not eligible), or
  - (c) regulation 3(9) of those Regulations (provision of information following receipt of an application under section 129(1) or a notice under section 129(4)),
- or the failure to provide information under those provisions.]

#### Textual Amendments

- F2** Sch. 9 para. 3B inserted (6.4.2006) by [The Pension Protection Fund \(Reviewable Matters and Review and Reconsideration of Reviewable Matters\) \(Amendment\) Regulations 2006 \(S.I. 2006/685\)](#), regs. 1(1), 2(a)

- 4 The issue of, or failure to issue—
- (a) a scheme failure notice under subsection (2) of section 130 (scheme rescue not possible), or
  - (b) a withdrawal notice under subsection (3) of that section (scheme rescue has occurred).

#### Commencement Information

- I4** Sch. 9 para. 4 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

- 5 Any direction given under subsection (2) of section 134 (directions during an assessment period) or any variation or revocation of such a direction under subsection (4) of that section.

#### Commencement Information

- I5** Sch. 9 para. 5 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

- 6 The issue of a notice under section 136(2) (power to validate contraventions of section 135).

#### Commencement Information

- I6** Sch. 9 para. 6 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

- 7 The making of a loan under section 139(2) (loans to pay scheme benefits), the amount of any such loan or the failure to make such a loan.

#### Commencement Information

- I7** Sch. 9 para. 7 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

- [<sup>F37A</sup> Any determination by the Board under section 141(2) (determination on a review of an ill health pension that compensation in respect of the pension is to be determined in the prescribed manner).]

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**Textual Amendments**

**F3** Sch. 9 para. 7A inserted (19.8.2005) by [The Occupational Pension Schemes \(Miscellaneous Amendments\) Regulations 2005 \(S.I. 2005/2113\)](#), regs. 1(1), **3**

**[<sup>F4</sup>7B** A notice under section 143(2A) (whether Board will make a determination or obtain an actuarial valuation).

**Textual Amendments**

**F4** Sch. 9 paras. 7B-7D substituted for Sch. 9 para. 8 (23.7.2012) by [Pensions Act 2011 \(c. 19\)](#), s. 38(4), [Sch. 4 para. 13\(2\)](#); S.I. 2012/1681, art. 3(b)(ii)

**7C** The failure by the Board either to—  
(a) make a determination under section 143(2)(a), or  
(b) obtain an actuarial valuation under section 143(2)(b).

**Textual Amendments**

**F4** Sch. 9 paras. 7B-7D substituted for Sch. 9 para. 8 (23.7.2012) by [Pensions Act 2011 \(c. 19\)](#), s. 38(4), [Sch. 4 para. 13\(2\)](#); S.I. 2012/1681, art. 3(b)(ii)

**7D** A determination by the Board under section 143(2)(a) (whether condition in section 127(2)(a) or 128(2)(a) satisfied).]

**Textual Amendments**

**F4** Sch. 9 paras. 7B-7D substituted for Sch. 9 para. 8 (23.7.2012) by [Pensions Act 2011 \(c. 19\)](#), s. 38(4), [Sch. 4 para. 13\(2\)](#); S.I. 2012/1681, art. 3(b)(ii)

**F<sup>4</sup>8** .....

**Textual Amendments**

**F4** Sch. 9 paras. 7B-7D substituted for Sch. 9 para. 8 (23.7.2012) by [Pensions Act 2011 \(c. 19\)](#), s. 38(4), [Sch. 4 para. 13\(2\)](#); S.I. 2012/1681, art. 3(b)(ii)

**9** The approval of, or failure to approve, a valuation in respect of an eligible scheme under section 144(2).

**Commencement Information**

**I8** Sch. 9 para. 9 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), [Sch. Pt. 7](#)

**10** The issue of, or failure to issue, a withdrawal notice under or by virtue of—  
(a) section 146 (schemes which become eligible schemes), or  
(b) section 147 (new schemes created to replace existing schemes).

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#### Commencement Information

**I9** Sch. 9 para. 10 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

- 11 The issue of, or failure to issue, a withdrawal notice under section 148 (no insolvency event has occurred or is likely to occur).

#### Commencement Information

**I10** Sch. 9 para. 11 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

- 12 The issue of, or failure to issue, a determination notice under section 152(3) (whether value of scheme assets less than aggregate of liabilities etc).

#### Commencement Information

**I11** Sch. 9 para. 12 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

- 13 The issue of, or failure to issue, a determination notice under section 153(6) (authorisation to continue as closed scheme).

#### Commencement Information

**I12** Sch. 9 para. 13 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

- 14 Any direction given under section 154(7) (directions about winding up of scheme with sufficient assets to meet protected liabilities) and any variation or revocation of such a direction.

#### Commencement Information

**I13** Sch. 9 para. 14 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

- [<sup>F5</sup>14A A notice under section 158(3A) (whether Board will make a determination or obtain an actuarial valuation).

#### Textual Amendments

**F5** Sch. 9 paras. 14A-14C inserted (23.7.2012) by [Pensions Act 2011 \(c. 19\)](#), s. 38(4), **Sch. 4 para. 13(3)**; [S.I. 2012/1681](#), art. 3(b)(ii)

- 14B The failure by the Board either to—  
(a) make a determination under section 158(3)(a), or  
(b) obtain an actuarial valuation under section 158(3)(b).

#### Textual Amendments

**F5** Sch. 9 paras. 14A-14C inserted (23.7.2012) by [Pensions Act 2011 \(c. 19\)](#), s. 38(4), **Sch. 4 para. 13(3)**; [S.I. 2012/1681](#), art. 3(b)(ii)

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14C A determination by the Board under section 158(3)(a) (whether condition in section 158(1) satisfied).]

**Textual Amendments**

**F5** Sch. 9 paras. 14A-14C inserted (23.7.2012) by [Pensions Act 2011 \(c. 19\), s. 38\(4\)](#), [Sch. 4 para. 13\(3\)](#); [S.I. 2012/1681, art. 3\(b\)\(ii\)](#)

15 The failure by the Board to give a transfer notice under section 160.

**Commencement Information**

**I14** Sch. 9 para. 15 in force at 6.4.2005 by [S.I. 2005/275, art. 2\(7\)](#), [Sch. Pt. 7](#)

16 Any determination by the Board of a person's entitlement to compensation under the pension compensation provisions or the failure in any case to make such a determination.

**Commencement Information**

**I15** Sch. 9 para. 16 in force at 6.4.2005 by [S.I. 2005/275, art. 2\(7\)](#), [Sch. Pt. 7](#)

[<sup>F6</sup>16A Any step taken by the Board under section 163(4)(a) (adjustments to be made where Board assumes responsibility for a scheme) to recover the amount of any excess from future pension compensation payments.

**Textual Amendments**

**F6** Sch. 9 paras. 16A, 16B inserted (6.4.2006) by [The Pension Protection Fund \(Reviewable Matters and Review and Reconsideration of Reviewable Matters\) \(Amendment\) Regulations 2006 \(S.I. 2006/685\)](#), regs. 1(1), [2\(b\)](#)

16B Any determination by the Board, or the failure to make a determination, under regulation 6(2) of the Pension Protection Fund (General and Miscellaneous Amendments) Regulations 2006 ([S.I.2006/580](#)) (circumstances where the Board is not required to recover overpaid scheme benefits).]

**Textual Amendments**

**F6** Sch. 9 paras. 16A, 16B inserted (6.4.2006) by [The Pension Protection Fund \(Reviewable Matters and Review and Reconsideration of Reviewable Matters\) \(Amendment\) Regulations 2006 \(S.I. 2006/685\)](#), regs. 1(1), [2\(b\)](#)

[<sup>F7</sup>16C Any determination by the Board of a person's entitlement to compensation under or by virtue of Chapter 1 of Part 3 of the Pensions Act 2008 (pension compensation sharing on divorce etc) or the failure in any case to make such a determination.

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**Textual Amendments**

- F7** Sch. 9 paras. 16C-16F inserted (6.4.2011) by [The Pension Protection Fund \(Pension Compensation Sharing and Attachment on Divorce etc\) Regulations 2011 \(S.I. 2011/731\)](#), regs. 1(1), **35**

- 16D A determination by the Board that any right of a person to PPF compensation is or is not “shareable” for the purposes of Chapter 1 of Part 3 of the Pensions Act 2008 (pension compensation sharing on divorce).

**Textual Amendments**

- F7** Sch. 9 paras. 16C-16F inserted (6.4.2011) by [The Pension Protection Fund \(Pension Compensation Sharing and Attachment on Divorce etc\) Regulations 2011 \(S.I. 2011/731\)](#), regs. 1(1), **35**

- 16E A determination by the Board that the implementation period for a pension compensation credit (within the meaning of that Chapter) is or is not extended for the purposes of section 114 of that Act.

**Textual Amendments**

- F7** Sch. 9 paras. 16C-16F inserted (6.4.2011) by [The Pension Protection Fund \(Pension Compensation Sharing and Attachment on Divorce etc\) Regulations 2011 \(S.I. 2011/731\)](#), regs. 1(1), **35**

- 16F The recovery of a charge from a person under regulation 18 of the Pension Protection Fund (Pension Compensation Sharing and Attachment on Divorce etc) Regulations 2011, the amount of the charge or the method of recovery.]

**Textual Amendments**

- F7** Sch. 9 paras. 16C-16F inserted (6.4.2011) by [The Pension Protection Fund \(Pension Compensation Sharing and Attachment on Divorce etc\) Regulations 2011 \(S.I. 2011/731\)](#), regs. 1(1), **35**

- [<sup>F8</sup>16G Any determination by the Board, or the failure to make a determination, under regulation 54(1) of the Pensions Act 2011 (Transitional, Consequential and Supplementary Provisions) Regulations 2014 (determination to discharge benefits as money purchase benefits in certain transitional cases).

**Textual Amendments**

- F8** Sch. 9 paras. 16G-16I inserted (24.7.2014) by [The Pensions Act 2011\(Consequential and Supplementary Provisions\) Regulations 2014 \(S.I. 2014/1954\)](#), regs. 1(2), **4** (with reg. 2)

- 16H Any determination by the Board, or the failure to make a determination, under regulation 55(2) of those Regulations (closed schemes: Board’s assumption of responsibility after the appointed day).

**Textual Amendments**

- F8** Sch. 9 paras. 16G-16I inserted (24.7.2014) by [The Pensions Act 2011\(Consequential and Supplementary Provisions\) Regulations 2014 \(S.I. 2014/1954\)](#), regs. 1(2), **4** (with reg. 2)

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- 161 Any direction given by the Board, or the failure to give a direction, under regulation 57(1) of those Regulations (directions to trustees or managers about the exercise of certain powers under those Regulations).]

**Textual Amendments**

- F8** Sch. 9 paras. 16G-16I inserted (24.7.2014) by [The Pensions Act 2011\(Consequential and Supplementary Provisions\) Regulations 2014 \(S.I. 2014/1954\)](#), regs. 1(2), **4** (with reg. 2)

- 17 Any failure by the Board to make a payment required by section 163(4)(b) (adjustments to be made where Board assumes responsibility for a scheme).

**Commencement Information**

- I16** Sch. 9 para. 17 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

- [<sup>F9</sup>17A The making of a payment under section 166(2) (amount of any pensions or other benefits which a person had become entitled to payment of under the scheme rules), the amount of any such payment or the failure to make such a payment.]

**Textual Amendments**

- F9** Sch. 9 para. 17A inserted (6.4.2005) by [The Pension Protection Fund \(Reviewable Matters\) Regulations 2005 \(S.I. 2005/600\)](#), regs. 1(1), **4(b)**

- [<sup>F10</sup>17B Any determination made by the Board under regulation 16(2) or (5)(b) of the Pension Protection Fund (General and Miscellaneous Amendments) Regulations 2006 (S.I.2006/580) (recovery of PPF compensation overpayments).]

**Textual Amendments**

- F10** Sch. 9 para. 17B inserted (6.4.2006) by [The Pension Protection Fund \(Reviewable Matters and Review and Reconsideration of Reviewable Matters\) \(Amendment\) Regulations 2006 \(S.I. 2006/685\)](#), regs. 1(1), **2(c)**

- 18 Any determination by the Board under section 181(3)(a) (the eligible schemes in respect of which the initial levy or the pension protection levy is imposed) or the failure to make such a determination.

**Commencement Information**

- I17** Sch. 9 para. 18 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

- 19 The amount of the initial levy or any pension protection levy payable in respect of an eligible scheme determined by the Board under section 181(3)(b).

**Commencement Information**

- I18** Sch. 9 para. 19 in force at 6.4.2005 by [S.I. 2005/275](#), art. 2(7), **Sch. Pt. 7**

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- [<sup>F11</sup>19A. Any determination by the Board of an application for the grant of a waiver under regulation 3 of the Pension Protection Fund (Waiver of Pension Protection Levy and Consequential Amendments) Regulations 2007 ([S.I. 2007/771](#)) (waiver of payment of the pension protection levy) or the failure to make such a determination.]

**Textual Amendments**

- F11** Sch. 9 para. 19A inserted (30.3.2007) by [The Pension Protection Fund \(Waiver of Pension Protection Levy and Consequential Amendments\) Regulations 2007 \(S.I. 2007/771\)](#), regs. 1(2), **8**

- [<sup>F12</sup>19B. Any determination by the Board under regulation 19A(7) or (8) of the Pension Protection Fund (General and Miscellaneous Amendments) Regulations 2006 ([S.I. 2006/580](#)) (interest for late payment of the pension protection levy) to waive interest or the failure to make any such determination.]

**Textual Amendments**

- F12** Sch. 9 para. 19B inserted (1.4.2010) by [The Pension Protection Fund \(Miscellaneous Amendments\) Regulations 2010 \(S.I. 2010/560\)](#), regs. 1(2)(a), **2**

- 20 The making of a fraud compensation payment under section 182(1), the amount of any such payment or the failure to make such a payment.

**Commencement Information**

- I19** Sch. 9 para. 20 in force at 1.9.2005 by [S.I. 2005/1720](#), art. 2(16), [Sch. Pt. 3](#) (with art. 4)

- 21 The issue of, or failure to issue, a notice under section 183(2) (scheme rescue not possible or having occurred in case of scheme which is not eligible etc).

**Commencement Information**

- I20** Sch. 9 para. 21 in force at 1.9.2005 by [S.I. 2005/1720](#), art. 2(16), [Sch. Pt. 3](#) (with art. 4)

- 22 Any settlement date determined by the Board under section 184(2) (recovery of value) or the failure to determine a settlement date under that provision.

**Commencement Information**

- I21** Sch. 9 para. 22 in force at 1.9.2005 by [S.I. 2005/1720](#), art. 2(16), [Sch. Pt. 3](#) (with art. 4)

- 23 Any determination by the Board under section 184(4) (recovery of value: whether amount received in respect of particular act or omission) or the failure to make such a determination.

**Commencement Information**

- I22** Sch. 9 para. 23 in force at 1.9.2005 by [S.I. 2005/1720](#), art. 2(16), [Sch. Pt. 3](#) (with art. 4)

- 24 The making of a payment under section 186(1) (interim payments), the amount of any such payment or the failure to make such a payment.



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**Commencement Information**

**I23** Sch. 9 para. 24 in force at 1.9.2005 by [S.I. 2005/1720](#), [art. 2\(16\)](#), [Sch. Pt. 3](#) (with [art. 4](#))

- 25 Any term or condition imposed by the Board—
- (a) under section 185(2) on the making of a fraud compensation payment, or
  - (b) under subsection (4) of section 186 (interim payments) on the making of a payment under subsection (1) of that section.

**Commencement Information**

**I24** Sch. 9 para. 25 in force at 1.9.2005 by [S.I. 2005/1720](#), [art. 2\(16\)](#), [Sch. Pt. 3](#) (with [art. 4](#))

- 26 Any determination by the Board under section 186(3)(b) (interim payments) that the amount of a payment was excessive.

**Commencement Information**

**I25** Sch. 9 para. 26 in force at 1.9.2005 by [S.I. 2005/1720](#), [art. 2\(16\)](#), [Sch. Pt. 3](#) (with [art. 4](#))

- 27 Any date determined by the Board under section 187(4) (earliest date for making a fraud compensation transfer payment).

**Commencement Information**

**I26** Sch. 9 para. 27 in force at 6.4.2010 by [S.I. 2010/443](#), [art. 2\(4\)](#)

- 28 Any determination by the Board under section 187(6) (fraud compensation transfer payments: whether payment is received in respect of particular act or omission).

**Commencement Information**

**I27** Sch. 9 para. 28 in force at 6.4.2010 by [S.I. 2010/443](#), [art. 2\(4\)](#)

- 29 Any determination by the Board under section 189(7)(a) (occupational pension schemes in respect of which any fraud compensation levy is imposed) or the failure to make such a determination.

**Commencement Information**

**I28** Sch. 9 para. 29 in force at 1.9.2005 by [S.I. 2005/1720](#), [art. 2\(16\)](#), [Sch. Pt. 3](#) (with [art. 4](#))

- 30 The amount of any fraud compensation levy payable in respect of an occupational pension scheme determined by the Board under section 189(7)(b).

**Commencement Information**

**I29** Sch. 9 para. 30 in force at 1.9.2005 by [S.I. 2005/1720](#), [art. 2\(16\)](#), [Sch. Pt. 3](#) (with [art. 4](#))

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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. 18(5A) inserted by [2014 c. 19 s. 52\(2\)](#)
- s. 18(6) words inserted by [2014 c. 19 s. 52\(3\)](#)
- s. 18(8) words inserted by [2014 c. 19 s. 52\(3\)](#)
- s. 23(1A) inserted by [2015 c. 8 Sch. 2 para. 26\(3\)](#)
- s. 23(10A) inserted by [2015 c. 8 Sch. 2 para. 26\(5\)](#)
- s. 38(1)-(1B) substituted for s. 38(1) by [2015 c. 8 Sch. 2 para. 27](#)
- s. 38(7)(da) inserted by [2021 c. 1 s. 104\(2\)](#)
- s. 43(1)-(1B) substituted for s. 43(1) by [2015 c. 8 Sch. 2 para. 28\(2\)](#)
- s. 52(1)-(1B) substituted for s. 52(1) by [2015 c. 8 Sch. 2 para. 29](#)
- s. 80(1)(a)(iib) inserted by [2021 c. 1 s. 109\(3\)](#)
- s. 102(2)(a) words in s. 102(2) renumbered as s. 102(2)(a) by [2008 c. 30 s. 44\(5\)\(a\)](#)
- s. 102(2)(b) inserted by [2008 c. 30 s. 44\(5\)\(b\)](#)
- s. 103(1A) inserted by [2008 c. 30 s. 44\(6\)](#)
- s. 117A inserted by [2008 c. 30 Sch. 10 para. 3](#)
- s. 126(1)-(1B) substituted for s. 126(1) by [2015 c. 8 Sch. 2 para. 31](#)
- s. 188(1)(ba) inserted by [2008 c. 30 Sch. 10 para. 6](#)
- s. 189A inserted by [2008 c. 30 Sch. 10 para. 7](#)
- s. 209(9) added by [2008 c. 30 Sch. 10 para. 8](#)
- s. 291(4)(f) and word inserted by [2021 c. 1 Sch. 3 para. 19\(b\)](#)
- s. 318(3)(a)(viii)-(x) inserted by [2015 c. 8 Sch. 2 para. 38\(3\)\(a\)](#)
- s. 318(3)(b)(vi)-(viii) inserted by [2015 c. 8 Sch. 2 para. 38\(3\)\(b\)](#)
- Sch. 4 para. 7(5)(b) inserted by [2008 c. 30 s. 44\(8\)\(b\)](#)
- Sch. 4 para. 13(3) inserted by [2008 c. 30 s. 44\(9\)\(b\)](#)
- Sch. 4 para. 7(5)(a) words in Sch. 4 para. 7(5) renumbered as Sch. 4 para. 7(5)(a) by [2008 c. 30 s. 44\(8\)\(a\)](#)
- Sch. 7 para. 21(2)(c)-(cc) substituted for Sch. 7 para. 21(2)(b)(c) by [2008 c. 30 Sch. 8 para. 11](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 8 para. 10 (3.1.2012) omitted without ever being in force by virtue of [2011 c. 19](#), Sch. 4 para. 20; [S.I. 2011/3034 art. 3\(i\)\(iv\)](#))