
Changes to legislation: Pensions Act 2008, Cross Heading: Contribution notices: series of acts or failures to act is up to date with all changes known to be in force on or before 09 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

CONTRIBUTION NOTICES AND FINANCIAL SUPPORT DIRECTIONS UNDER PENSIONS ACT 2004

Contribution notices: series of acts or failures to act

8 (1) In section 38 (contribution notices where avoidance of employer debt), at the end insert—

“(12) Subsection (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 subsection (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 subsection (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 subsection (5) (and, accordingly, the reference in subsection (6)(b)(i) to the act or failure to act falling with subsection (5) is to the first of the acts or failures to act in the series).”

(2) In section 39 (the sum specified in a section 38 contribution notice)—

- (a) in subsection (4), after “means” insert “ (subject to subsection (4A))”; and
- (b) after subsection (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. 9 para. 8 wholly in force at 29.6.2009; para. 8 in force for certain purposes at Royal Assent see s. 149(3)(a)(iv); para. 8 in force so far as not already in force at 29.6.2009 by [S.I. 2009/1566](#), [art. 2\(1\)\(b\)\(ii\)](#)

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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. 3(1A) inserted by [2023 c. 44 s. 1\(2\)](#)
- s. 5(1C) inserted by [2023 c. 44 s. 1\(3\)](#)
- s. 13(3)(ec) inserted by [2023 c. 20 Sch. para. 56](#)
- s. 13A inserted by [2023 c. 44 s. 1\(4\)](#)
- s. 24(1)(c) inserted by [2015 c. 8 Sch. 2 para. 43\(2\)\(d\)](#)
- s. 143(6)(7) inserted by [2023 c. 44 s. 1\(5\)\(b\)](#)