



Pensions Authority issues consultation paper on the Annual Compliance Statement.

2nd September 2021

Annual compliance statement

The Pensions Act now requires trustees to prepare an Annual Compliance Statement (ACS) not later than 31 January each year.

The statement must be certified for accuracy and completeness by at least two trustees or in the case of a corporate trustee by at least two directors.

The form of the 2021 ACS will be published the week of 15 November 2021 and trustees are expected to prepare the 2021 ACS before 31 January 2022.

Trustees will not be required to submit the 2021 ACS to the Pensions Authority in 2022 although the Authority may request sight of the 2021 ACS from trustees as part of its ongoing supervisory activity.

Trustees will be required to submit the 2022 ACS to the Authority by the end of February 2023. Trustees will be provided with further details on how to make their 2022 ACS submission during 2022.

If you have any questions on this update, please contact either.

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