STATUTORY RULES OF NORTHERN IRELAND

2017 No. 181

PENSIONS

The Employers' Duties (Miscellaneous Amendments) Regulations (Northern Ireland) 2017

Made - - - -	*6th September 2017*
Coming into operation	*1st October 2017*

The Department for Communities(**1**) makes the following Regulations in exercise of the powers conferred by sections 11, 12 and 113(2) of the Pensions (No. 2) Act (Northern Ireland) 2008(**2**).

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Miscellaneous Amendments) Regulations (Northern Ireland) 2017 and shall come into operation on 1st October 2017.

Amendment of the Employers' Duties (Implementation) Regulations

2. In regulation 4B of the Employers' Duties (Implementation) Regulations (Northern Ireland) 2010(**3**) (deferral of automatic enrolment for post-staging employers)—

(a) in paragraph (5) for "beginning with" substitute "after";

(b) in paragraph (7)(a) for head (i) substitute—

"(i) who first pays PAYE income in respect of any worker on or after 1st October 2017, or".

Amendment of the Employers' Duties (Registration and Compliance) Regulations

3.—(1) The Employers' Duties (Registration and Compliance) Regulations (Northern Ireland) 2010(**4**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation)—

(a) in the definition of "staging date" for "Regulations;" substitute "Regulations.";

(b) omit the definition of "the staging period".

(**1**) *See* section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(**2**) 2008 c. 13 (N.I.)
(**3**) S.R. 2010 No. 123; regulation 4B was inserted by regulation 2(4) of S.R. 2017 No. 52
(**4**) S.R. 2010 No. 186; relevant amending Regulations are S.R. 2013 No. 243 and S.R. 2016 No. 142

(3) In regulation 2(1) (registration: general)—

(a) omit sub-paragraph (b)(**5**);

(b) in sub-paragraph (c)(**6**) for "employer." substitute "employer;";

(c) after sub-paragraph (c) add—

"(d) in a case where regulation 2(8)(**7**) of the Implementation Regulations (application of the employers' duties to employers) applies, from the day on which the employer's first worker begins to be employed by the employer;

(e) in a case where—

(i) regulation 2(9) and (10)(**8**) of the Implementation Regulations applies, and

(ii) the employer's first worker began to be employed by the employer in the period beginning with 2nd April 2017 and ending with 30th September 2017,

from the day on which PAYE income is payable in respect of any worker, and

(f) in a case where—

(i) regulation 2(9) and (10) of the Implementation Regulations applies, and

(ii) the employer's first worker begins to be employed by the employer on or after 1st October 2017,

from the day on which the employer's first worker begins to be employed by the employer.".

(4) In regulation 3(1)(**9**) (registration: after staging date and new PAYE schemes)—

(a) in sub-paragraph (a)—

(i) for "starting from" substitute "beginning with";

(ii) for "date, or" substitute "date;";

(b) in sub-paragraph (b)—

(i) for "regulation 2(1)(b)" substitute "regulation 2(1)(d) or (f)";

(ii) for "starting from the day on which PAYE income is payable in respect of any worker," substitute "beginning with the day on which the employer's first worker begins to be employed by the employer, or";

(c) after sub-paragraph (b) insert—

"(c) regulation 2(1)(e) applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of 5 months beginning with the day on which PAYE income is payable in respect of any worker,".

Revocation

4. Regulation 4(2)(a)(ii) of the Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations (Northern Ireland) 2016(**10**) is revoked.

(**5**) Sub-paragraph (b) was amended by regulation 4(2)(a)(ii) of S.R. 2016 No. 142
(**6**) Sub-paragraph (c) was substituted by regulation 4(2)(a)(iii) of S.R. 2016 No. 142
(**7**) Regulation 2(8) was substituted by regulation 2(3)(b) of S.R. 2017 No. 52
(**8**) Regulation 2(9) and (10) was added by regulation 2(3)(c) of S.R. 2012 No. 332 and paragraph (10) was amended by regulation 2(3)(c) of S.R. 2017 No. 52
(**9**) Regulation 3(1) was amended by regulation 5(2) of S.R. 2013 No. 243
(**10**) S.R. 2016 No. 142