STATUTORY RULES OF NORTHERN IRELAND

2012 No. 238

PENSIONS

The Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment No. 2) Regulations (Northern Ireland) 2012

Made - - - -	*11th June 2012*
Coming into operation	*2nd July 2012*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by Article 268A(a) of the Pensions (Northern Ireland) Order 2005(**1**).

Citation and commencement

1. These Regulations may be cited as the Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment No. 2) Regulations (Northern Ireland) 2012 and shall come into operation on 2nd July 2012.

Amendment of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations

2. After regulation 5 of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010(**2**) (pay reference periods for the purposes of sections 20(1)(b) and (c) and 26(4)(b) and (5)(b)) insert—

"PART 1A

Exemption

Exemption of European employers

5A. Sections 2(1), 3(2), 5(2), 7(3), 9(2) and 54(**3**) (employer's obligations regarding membership of a qualifying scheme) do not apply in relation to a person's employment of an individual in relation to whom the person is a European employer(**4**).".

(**1**) S.I. 2005/255(N.I. 1); Article 268A was inserted by section 19 of the Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.))
(**2**) S.R. 2010 No. 122; regulation 5 was substituted by regulation 2(5) of S.R. 2012 No. 232
(**3**) Section 54 was amended by section 5(6) of the Pensions Act (Northern Ireland) 2012