STATUTORY RULES OF NORTHERN IRELAND

2016 No. 316

PENSIONS

The Employers' Duties (Implementation) (Amendment) Regulations (Northern Ireland) 2016

Made - - - -	*31st August 2016*
Coming into operation	*1st October 2016*

The Department for Communities(**1**) makes the following Regulations in exercise of the powers conferred by sections 29(2) and (4) and 30(8) of the Pensions (No. 2) Act (Northern Ireland) 2008(**2**).

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Implementation) (Amendment) Regulations (Northern Ireland) 2016 and shall come into operation on 1st October 2016.

Amendment of the Employers' Duties (Implementation) Regulations

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

(2) In regulation 5 (transitional periods for money purchase and personal pension schemes)—

(a) in paragraph (a)(**4**)—

(i) omit "is 5 years and 3 months";

(ii) after "UK money purchase schemes)" insert ", ends on 5th April 2018";

(b) in paragraph (b) for "the end of the first transitional period" substitute "6th April 2018 and ending on 5th April 2019".

(3) In regulation 6(**5**) (transitional period for defined benefits and hybrid schemes)—

(a) omit "is 5 years and 3 months";

(b) at the end add ", ends on 30th September 2017".

(**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; relevant amending Regulations are S.R. 2012 No. 332
(**4**) Paragraph (a) was amended by regulation 2(7) of S.R. 2012 No. 332
(**5**) Regulation 6 was amended by regulation 2(8) of S.R. 2012 No. 332