
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 186

The Employers' Duties (Registration and Compliance) Regulations (Northern Ireland) 2010

PART 1

General

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Employers' Duties (Registration and Compliance) Regulations (Northern Ireland) 2010 and shall come into operation on 1st October 2012.

(2) In these Regulations—

“automatic re-enrolment date” has the same meaning as in section 5(8)(1);

“contributions payable by an employer” means contributions payable by the employer—

- (a) on the employer's own account (but in respect of the worker), or
- (b) on behalf of the worker out of deductions from the worker's earnings;

“the employers' duties” means sections 2 to 9;

“employer duty provisions” has the same meaning as in section 34(3);

“employer pension scheme reference” means—

- (a) in relation to an occupational pension scheme (except a scheme established under section 67 of the Pensions Act 2008(2))—

- (i) a reference given by the Regulator (R) to the trustees or managers of a scheme (T), following the provision of registrable information to R by T, or
 - (ii) any reference provided to an employer by T evidencing the relationship between an employer and a qualifying scheme,

and any reference given within the meaning of this paragraph may be in respect of that scheme or any section of that scheme;

- (b) in relation to a scheme established under section 67 of the Pensions Act 2008, a reference given by that scheme prior to registration to an employer using the same scheme to comply with the employer duty provisions, or

- (c) in relation to a personal pension scheme, a reference given by that scheme prior to registration to an employer using the same scheme to comply with the employer duty provisions;

“HMRC” means Her Majesty's Revenue and Customs;

(1) See regulation 12 of S.R. 2010 No. 122

(2) 2008 c. 30

“the Implementation Regulations” means the Employers’ Duties (Implementation) Regulations (Northern Ireland) 2010⁽³⁾;

“joining notice” means a notice given under section 9(2);

“late payment report” means a notice given by a trustee or manager of a trust or occupational or personal pension scheme to the Regulator under—

- (a) section 107A(7A) of the Pension Schemes Act⁽⁴⁾;
- (b) Article 49(9)(b) of the 1995 Order⁽⁵⁾, or
- (c) Article 86(1) of the 1995 Order⁽⁶⁾;

“opt in notice” means a notice given under section 7(3);

“opt out notice” means a notice given under section 8;

“PAYE income” has the same meaning as in section 683(1) of the Income Tax (Earnings and Pensions) Act 2003⁽⁷⁾;

“PAYE scheme” means the HMRC record allocated to an employer who—

- (a) employs, or
- (b) intends to employ,

a worker to whom PAYE income is payable;

“registrable information” has the same meaning as in Article 55 of the 2005 Order;

“registration” means the process by which employers are required to provide the Regulator with information about action they have taken or intend to take for the purposes of—

- (a) any provision of sections 2 to 9, and
 - (b) any regulations made under those sections,
- as set out in regulations 2 to 4 of these Regulations;

“retail prices index” means—

- (a) the general index of retail prices (for all items) published by the Statistics Board⁽⁸⁾, or
- (b) where that index is not published for a month, any substituted index or figures published by the Board;

“staging date” has the same meaning as in regulation 1(2) of the Implementation Regulations;

“the staging period” means the period which—

- (a) begins when the employers’ duties first apply to an employer of any description, under the Implementation Regulations, and
- (b) ends when the employers’ duties apply to all employers described in the Implementation Regulations.

(3) Without prejudice to any other method of service of documents, any document under these Regulations may be sent by ordinary post.

(4) In these Regulations any reference to a numbered section is a reference to the section of the Pensions (No. 2) Act (Northern Ireland) 2008 bearing that number.

(3) [S.R. 2010 No. 123](#)

(4) Section 107A was inserted by Article 10 of the Welfare Reform and Pensions (Northern Ireland) Order 1999 ([S.I. 1999/3147 \(N.I. 11\)](#)) and subsection (7A) was substituted by Article 245(2) of the Pensions (Northern Ireland) Order 2005 ([S.I. 2005/255 \(N.I. 1\)](#))

(5) Article 49(8) was substituted with Article 49(8) to (13) by Article 11(1) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 and paragraph (9)(b) was substituted by Article 246(1) of the Pensions (Northern Ireland) Order 2005

(6) Article 86(1) was substituted by Article 246(2) of the Pensions (Northern Ireland) Order 2005

(7) [2003 c. 1](#)

(8) The Statistics Board is established by section 1 of the Statistics and Registration Service Act [2007 \(c. 18\)](#)

