
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 122

**The Occupational and Personal Pension Schemes
(Automatic Enrolment) Regulations (Northern Ireland) 2010**

PART 14

Due dates

Amendment of the Occupational Pension Schemes (Scheme Administration) Regulations

48. For regulation 16 of the Occupational Pension Schemes (Scheme Administration) Regulations (Northern Ireland) 1997(1) (prescribed time in which an employer must make payments to trustees or managers) substitute—

“Prescribed time in which an employer must make payments to trustees or managers

16.—(1) Except as provided in paragraph (2), the prescribed period for the purposes of Article 49(8)(2) (amount deducted from earnings to be paid to the trustees or managers of the scheme within a prescribed period) [^{F1}is—

- (a) where the contribution payable on behalf of an active member is paid to the trustees or managers of the scheme by means of an electronic communication, 22 days; or
- (b) in any other case, 19 days,

commencing on the day following the last day of the month in which the amount is deducted from the earnings in question.]

(2) Where a jobholder becomes an active member of an occupational pension scheme in accordance with arrangements provided for in regulation 6, 13, 18, 28 or 29 of the 2010 Regulations, in relation to any contributions deducted between the relevant date and the end of the opt out period, the prescribed period for the purposes of Article 49(8) is the period commencing on the relevant date and ending on the last day of the second month after the month which includes the relevant date.

(3) For the purposes of this regulation—

“the 2008 Act” means the Pensions (No. 2) Act (Northern Ireland) 2008(3);

“the 2010 Regulations” means the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010;

“automatic enrolment date” has the meaning given by section 3(7) of the 2008 Act;

(1) [S.R. 1997 No. 94](#); regulation 16 was amended by paragraph 16(4) of the Schedule to [S.R. 1997 No. 160](#) and regulation 2(2) of [S.R. 2000 No. 69](#)

(2) Article 49(8) was substituted by Article 11(1) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 ([S.I. 1999/3147 \(N.I. 11\)](#))

(3) [2008 c. 13 \(N.I.\)](#)

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“automatic re-enrolment date” means the date determined in accordance with regulation 12 of the 2010 Regulations;

[^{F2}“electronic communication” has the same meaning as in section 4(1) of the Electronic Communications Act (Northern Ireland) 2001;]

“enrolment date” means the date determined in accordance with regulation 18(6) of the 2010 Regulations;

“jobholder” has the meaning given by section 1(1) of the 2008 Act;

“opt out period” means the period determined in accordance with regulation 9 of the 2010 Regulations within which a jobholder who has become an active member of an occupational pension scheme in accordance with arrangements under section 3(2) [^{F3}, 5(2) or 7(3)] of the 2008 Act, may give notice under section 8 of that Act;

“relevant date” means the automatic enrolment date, the automatic re-enrolment date or the enrolment date, as the case may be, or for a jobholder to whom regulation 28 or 29 of the 2010 Regulations applies, the day or date mentioned in regulation 6 of those Regulations as modified by regulation 28 or 29, as the case may be.”.

Textual Amendments

- F1** Words in [reg. 48](#) substituted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(23)(a)**
- F2** Words in [reg. 48](#) inserted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(23)(b)(i)**
- F3** Words in [reg. 48](#) inserted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(23)(b)(ii)**

Commencement Information

- I1** [Reg. 48](#) in operation at 1.7.2012, see [reg. 1\(1\)](#)

Amendment of the Personal Pension Schemes (Payments by Employers) Regulations

49. For regulation 5 of the Personal Pension Schemes (Payments by Employers) Regulations (Northern Ireland) 2000(4) (prescribed period for the purpose of calculating the due date for the payment of any contribution on behalf of an employee) substitute—

“Prescribed period for the purpose of calculating the due date for the payment of any contribution on behalf of an employee

5.—(1) Except as provided in paragraph (2), the prescribed period for the purposes of section 107A(15)(b) (meaning of “due date” where a contribution payable under the direct payment arrangements falls to be paid on behalf of the employee) [^{F4}is the period of—

- (a) where the contribution payable under the direct payment arrangements is paid to the trustees or managers of the scheme by means of an electronic communication, 22 days, or
- (b) in any other case, 19 days,

commencing on the day following the last day of the month in which the deduction was made from the employee’s earnings.]

(2) Where [^{F5}an employee] becomes an active member of a personal pension scheme in accordance with arrangements provided for in regulation 6, 13, 18, 28 or 29 of the 2010 Regulations, in relation to any contributions deducted between the relevant date and the end of the opt out period, the prescribed period for the purposes of section 107A(15)(b) is the period commencing on the relevant date and ending on the last day of the second month after the month which includes the relevant date.

(3) For the purposes of this regulation—

“the 2008 Act” means the Pensions (No. 2) Act (Northern Ireland) 2008;

“the 2010 Regulations” means the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010;

“automatic enrolment date” has the meaning given by section 3(7) of the 2008 Act;

“automatic re-enrolment date” means the date determined in accordance with regulation 12 of the 2010 Regulations;

[^{F6}“electronic communication” has the same meaning as in section 4(1) of the Electronic Communications Act (Northern Ireland) 2001;]

“enrolment date” means the date determined in accordance with regulation 18(6) of the 2010 Regulations;

“jobholder” has the meaning given by section 1(1) of the 2008 Act;

“opt out period” means the period determined in accordance with regulation 9 of the 2010 Regulations within which a jobholder who has become an active member of an occupational pension scheme in accordance with arrangements under section 3(2) [^{F7}, 5(2) or 7(3)] of the 2008 Act, may give notice under section 8 of that Act;

“relevant date” means the automatic enrolment date, the automatic re-enrolment date or the enrolment date, as the case may be, or for a jobholder to whom regulation 28 or 29 of the 2010 Regulations applies, the day or date mentioned in regulation 6 of those Regulations as modified by regulation 28 or 29, as the case may be.”.

Textual Amendments

- F4** Words in reg. 49 substituted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(24)(a)**
- F5** Words in reg. 49 substituted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(24)(b)**
- F6** Words in reg. 49 inserted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(24)(c)(i)**
- F7** Words in reg. 49 inserted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(24)(c)(ii)**

Commencement Information

- I2** [Reg. 49](#) in operation at 1.7.2012, see [reg. 1\(1\)](#)

Due date for the purposes of section 37(3)

50.—(1) This regulation defines “due date” for the purposes of section 37 (unpaid contributions notices).

(2) Subject to paragraphs (3) to (6), “due date” means the [^{F8}22nd] day of the month following the month during which either—

- (a) relevant contributions payable to—

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- (i) the trustees or managers of an occupational pension scheme, or
 - (ii) the provider of a personal pension scheme,
- were deducted by an employer (whether or not under section 33), or
- (b) relevant contributions payable to—
 - (i) an occupational pension scheme under a payment schedule, or
 - (ii) a personal pension scheme under direct payment arrangements,
 were due but not made by an employer.

[^{F9}(3) Where a jobholder becomes an active member of a qualifying scheme or a worker is enrolled pursuant to section 9 (workers without qualifying earnings) in a scheme which meets the requirements of section 9, paragraph (2) does not apply in respect of contributions—

- (a) deducted in the 3 month period commencing with the relevant date, or
- (b) due but not made in the 3 month period commencing with the relevant date,

in which case paragraph (4) applies.]

(4) Where this paragraph applies, “due date” means the [^{F10}22nd day of the fourth month after the month which includes the relevant date.]

(5) Paragraphs (2) and (3) do not apply where an employer uses either—

- (a) a defined benefits scheme, or
- (b) a hybrid scheme,

to comply with sections 2 to 9, in which case paragraph (6) applies.

(6) Where a scheme used by an employer to comply with sections 2 to 9—

(a) is a defined benefits scheme, “due date” means the due dates of relevant contributions payable by or on behalf of—

- (i) active members of a scheme, and
- (ii) an employer,

under a schedule of contributions, or

(b) is a hybrid scheme, “due date” in respect of any part of that scheme providing—

- (i) defined benefits, has the same meaning as in sub-paragraph (a), or
- (ii) money purchase benefits, has the same meaning as in paragraph (2), except where a jobholder becomes an active member of an occupational pension scheme or a personal pension scheme in accordance with regulation 6, 13, 18, 28 or 29, in which case it has the same meaning as in paragraph (4).

(7) For the purposes of this regulation—

“direct payment arrangements” has the meaning given in section 107A of the 1993 Act;

“payment schedule” has the meaning given in Article 85 of the 1995 Order;

[^{F11}“relevant date” means the date from which active membership is effective.]

“schedule of contributions” has the meaning given in Article 206(2) of the Pensions (Northern Ireland) Order 2005.

Textual Amendments

F8 Word in [reg. 50\(2\)](#) substituted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), [regs. 1\(1\)\(c\), 2\(25\)](#)

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- F9** Reg. 50(3) substituted (1.11.2013) by The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2013 (S.R. 2013/243), regs. 1(1)(a), **4(10)(a)**
- F10** Words in reg. 50(4) substituted (1.11.2013) by The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2013 (S.R. 2013/243), regs. 1(1)(a), **4(10)(b)**
- F11** Words in reg. 50(7) substituted (1.11.2013) by The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2013 (S.R. 2013/243), regs. 1(1)(a), **4(10)(c)**

Commencement Information

- I3** Reg. 50 in operation at 1.7.2012, see **reg. 1(1)**

Revocations

51. Paragraph 16(4) of the Schedule to the Personal and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 1997(**5**) and the Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 2000(**6**) are revoked.

Commencement Information

- I4** Reg. 51 in operation at 1.7.2012, see **reg. 1(1)**

(5) S.R. 1997 No. 160
(6) S.R. 2000 No. 69

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulations modified by [S.R. 2015/122 reg. 4](#)

Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1 Sch. renumbered as Sch. 1 by [S.R. 2012/232 reg. 2\(26\)](#)
- Sch. 1 substituted by [S.R. 2013/243 reg. 4\(11\)](#)Sch.
- reg. 35(1)(a)(ii)(bb) word substituted by [S.R. 2013/221 reg. 2\(a\)\(i\)](#)