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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 186**

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

**PART 2**

**Registration**

**Registration: general**

2.—(1) An employer must provide information to the Regulator in the following cases—

- (a) after the staging date for that employer;
- (b) where the staging period has ended, within a period starting from the day on which PAYE income is payable in respect of any worker, or
- (c) (i) where an employer makes arrangements under section 5(2) (automatic re-enrolment) by which a jobholder becomes an active member of an automatic enrolment scheme with effect from an automatic re-enrolment date, or  
(ii) where 3 years have passed since an employer last provided information to the Regulator.

(2) Where an employer must provide the Regulator with information under regulations 3 and 4 but the final day of the period in regulation 3(1) or 4(1) which applies to that employer is not a working day, an employer may provide the Regulator with information on or before the next working day (and for the purposes of this paragraph “working day” means a day which is not a Saturday, Sunday or public holiday).

(3) In this regulation “information” means the information specified in regulations 3 and 4 required to be provided to the Regulator about action employers have taken or intend to take for the purposes of—

- (a) any provision of sections 2 to 9, or
- (b) any regulations made under those sections.

**Registration: after staging date and new PAYE schemes**

3.—(1) Where—

- (a) regulation 2(1)(a) applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of 2 months starting from the staging date, or
- (b) regulation 2(1)(b) applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of 3 months starting from the day on which PAYE income is payable in respect of any worker,

in relation to each of its PAYE schemes.

- (2) The specified information is—
- (a) the employer’s—
    - (i) address and postcode, and
    - (ii) registered companies house number, where one exists;
  - (b) (i) the name, telephone number, ordinary working address, and
    - (ii) the e-mail address, where one exists,
 of any person providing that specified information on behalf of the employer;
  - (c) the capacity in which the person providing the information in sub-paragraph (a) works for (or has a relationship to) that employer;
  - (d) where the employer must arrange active membership of an automatic enrolment scheme under section 3(2)—
    - (i) the number of jobholders automatically enrolled under section 3(2), as at the end of a period of one month beginning with either the staging date or the day on which the employers’ duties apply to that employer, whichever is applicable, and
    - (ii) if the employer uses more than one pension scheme under those arrangements, the number of jobholders who became active members of each pension scheme;
  - (e) where an employer is subject to—
    - (i) section 4 (postponement of automatic enrolment), or
    - (ii) section 30 (transitional period for defined benefits and hybrid schemes),
 the number of jobholders to whom those sections apply;
  - (f) the number of workers in an employer’s PAYE scheme who, before whichever is applicable of—
    - (i) the staging date, or
    - (ii) the day on which the employers’ duties apply to that employer,
 were active members of either an automatic enrolment scheme or, if the employer uses more than one pension scheme to comply with the employers’ duties, each of those pension schemes, and
  - (g) the number of workers in an employer’s PAYE scheme in respect of whom sub-paragraph (d), (e) or (f) does not apply.
- (3) Where an employer must arrange for a jobholder to become an active member of an automatic enrolment scheme under section 3(2), that employer must also provide the following information to the Regulator about any pension scheme used to comply with those duties—
- (a) where that scheme—
    - (i) is an occupational pension scheme, its name and, unless registrable information has already been provided to the Regulator by the trustees or managers of that scheme, its address, or
    - (ii) is a personal pension scheme, the name and address of the provider of that scheme, and
  - (b) the employer pension scheme reference.
- (4) All information provided to the Regulator by (or on behalf of) an employer under this regulation must be accompanied by a declaration that the information is, to the best of the employer’s knowledge and belief, correct and complete.

## **Registration: re-registration**

### **4.—(1) Where—**

- (a) regulation 2(1)(c)(i) applies, an employer must provide the information specified in paragraph (3) of this regulation within the period of 2 months starting from an automatic re-enrolment date, in relation to each of its PAYE schemes, or
- (b) regulation 2(1)(c)(ii) applies, an employer must provide the information specified in paragraph (3) of this regulation at the end of 3 years starting from the last provision of information to the Regulator, in relation to each of its PAYE schemes,

and the time at which an employer provides that information is referred to in this regulation as the point of re-registration.

(2) Paragraph (1)(a) applies in the case of an automatic re-enrolment date occurring by virtue of subsection (1)(b) of section 6 but not in relation to any of the cases described in subsections (3) to (5) of that section.

### **(3) The specified information is—**

- (a) that specified in regulation 3(2)(a) to (c);
- (b) that specified in regulation 3(3)(a) and (b);
- (c) where the employer must arrange active membership of an automatic enrolment scheme for any worker who is a jobholder under section 5(2)—
  - (i) the number of jobholders automatically enrolled, as at the point of re-registration, and
  - (ii) if the employer uses more than one pension scheme under those arrangements, the number of jobholders automatically enrolled into each pension scheme, as at the point of re-registration;
- (d) where an employer is subject to—
  - (i) section 4 (postponement of automatic enrolment), or
  - (ii) section 30 (transitional period for defined benefits and hybrid schemes),the number of jobholders to whom those sections apply;
- (e) the number of workers in an employer's PAYE scheme who, before whichever occurs first of—
  - (i) the automatic re-enrolment date, or
  - (ii) the point of re-registration,were active members of either an automatic enrolment scheme or, if the employer uses more than one pension scheme to comply with the employers' duties, each of those pension schemes, and
- (f) the number of workers in an employer's PAYE scheme in respect of whom subparagraph (c), (d) or (e) does not apply.

(4) All information provided to the Regulator by (or on behalf of) an employer under this regulation must be accompanied by a declaration that the information is, to the best of the employer's knowledge and belief, correct and complete.