
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 238

The Occupational and Personal Pension
Schemes (Automatic Enrolment) (Amendment
No. 2) Regulations (Northern Ireland) 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⁽¹⁾ (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(2) (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⁽³⁾.”

(1) [S.R. 2010 No. 122](#); regulation 5 was substituted by regulation 2(5) of [S.R. 2012 No. 232](#)

(2) Section 54 was amended by section 5(6) of the Pensions Act (Northern Ireland) 2012

(3) See regulation 3 of [S.R. 2005 No. 581](#) for the meaning of “European employer”; regulation 3 was amended by regulation 16(3) of [S.R. 2007 No. 185](#) and regulation 12(3) of [S.R. 2007 No. 457](#)