## STATUTORY RULES OF NORTHERN IRELAND

## 2016 No. 142

## The Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations (Northern Ireland) 2016

## Amendment of the Employers' Duties (Implementation) Regulations

- **3.**—(1) The Employers' Duties (Implementation) Regulations (Northern Ireland) 2010(1) are amended in accordance with paragraphs (2) and (3).
  - (2) In regulation 3 (early automatic enrolment)—
    - (a) in paragraph (4)(b)(2)
      - (i) at the beginning insert "where, on the date the employer notifies the Regulator in accordance with sub-paragraph (c), the duty in section 3(2) (automatic enrolment) applies in relation to at least one of that employer's jobholders,";
      - (ii) for "was" substitute "is";
    - (b) for paragraph (4)(c)(i)(3) substitute—
      - "(i) where paragraph (5)(a) or (d) applies, on or before the early automatic enrolment date;";
    - (c) in paragraph (5)(4)—
      - (i) at the end of sub-paragraph (b) omit "or";
      - (ii) at the end of sub-paragraph (c) insert—
        - "or
- (d) in the case of an employer who has no jobholder to whom the duty in section 3(2) (automatic enrolment) applies on the date the employer notifies the Regulator in accordance with paragraph 4(c)(i), any date which is earlier than the staging date corresponding to that employer's description."
- (3) In regulation 4 (staging of the employers' duties) omit—
  - (a) paragraph (2);
  - (b) the second column of the Table(5) (date before which notification to automatically enrol early must be sent).

<sup>1)</sup> S.R. 2010 No. 123; relevant amending Regulations are S.R. 2012 Nos. 232 and 332

<sup>(2)</sup> Paragraph (4)(b) was amended by regulation 3(4)(c)(iii) of S.R. 2012 No. 232 and regulation 2(4)(b) of S.R. 2012 No. 332

<sup>(3)</sup> Paragraph (4)(c) was substituted by regulation 3(4)(c)(iv) of S.R. 2012 No. 232

<sup>(4)</sup> Paragraph (5) was added by regulation 3(4)(d) of S.R. 2012 No. 232

<sup>(5)</sup> The Table was amended by regulation 2(5) of S.R. 2012 No. 332