

2017 No. 38

PENSIONS

**The Occupational and Personal Pension Schemes
(Automatic Enrolment) (Amendment) Regulations
(Northern Ireland) 2017**

Made - - - - *10th February 2017*

Coming into operation - *6th March 2017*

The Department for Communities(a) makes the following Regulations in exercise of the powers conferred by section 69A(1) and (3) of the Pensions (No. 2) Act (Northern Ireland) 2008(b).

Citation and commencement

1. These Regulations may be cited as the Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment) Regulations (Northern Ireland) 2017 and shall come into operation on 6th March 2017.

Amendment of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations

2. In regulation 5D(1) of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010(c) (tax protection)—

(a) in sub-paragraph (d) for “etc.” substitute “etc.”;

(b) after sub-paragraph (d) add—

“(e) paragraph 1 or 9 of Schedule 4 to the Finance Act 2016(d) (pensions: lifetime allowance: transitional provision).”.

Sealed with the Official Seal of the Department for Communities on 10th February 2017

(L.S.)

Anne McCleary

A senior officer of the Department for Communities

(a) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(b) 2008 c. 13 (N.I.); section 69A was inserted by section 37(2) of the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.))

(c) S.R. 2010 No. 122; regulation 5D was inserted by regulation 5 of S.R. 2015 No. 310

(d) 2016 c. 24

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010.

Regulation 2 adds two new circumstances where the employer duties in sections 3(2) (to enrol eligible jobholders) and 5(2) (to re-enrol eligible jobholders) of that Act are turned into a discretion. Those circumstances are when paragraph 1 (fixed protection 2016) or 9 (individual protection 2016) of Schedule 4 to the Finance Act 2016 applies to the jobholder.

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