
STATUTORY INSTRUMENTS

2010 No. 5

PENSIONS

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

Made - - - - 5th January 2010
Laid before Parliament 12th January 2010
Coming into force 1st October 2012

**THE EMPLOYERS' DUTIES (REGISTRATION
AND COMPLIANCE) REGULATIONS 2010**

PART 1

General

1. Citation, commencement and interpretation

PART 2

Registration

2. Registration: General
3. Registration: After staging date and new PAYE schemes
4. Registration: Re-registration

PART 3

Compliance

Records and information

5. Requirement to keep records
6. Records: Employers
7. Records: Trustees, managers and providers
8. Period of preservation of records

Changes to legislation: There are currently no known outstanding effects for the The Employers' Duties (Registration and Compliance) Regulations 2010. (See end of Document for details)

Payment Failures

9. Unpaid relevant contributions
10. Contributions: Requirement to pay interest
11. Contributions: Estimating contributions

Penalties

12. Fixed penalty notices
13. Escalating penalty notices
14. Penalty notices: Prohibited recruitment conduct

Review and issue of notices

15. Review and issue of notices

Inducements

16. Inducements
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Employers' Duties (Registration and Compliance) Regulations 2010.