
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 122

**The Occupational and Personal Pension Schemes
(Automatic Enrolment) Regulations (Northern Ireland) 2010**

PART 14

Due dates

Due date for the purposes of section 37(3)

50.—(1) This regulation defines “due date” for the purposes of section 37 (unpaid contributions notices).

(2) Subject to paragraphs (3) to (6), “due date” means the [^{F1}22nd] day of the month following the month during which either—

- (a) relevant contributions payable to—
 - (i) the trustees or managers of an occupational pension scheme, or
 - (ii) the provider of a personal pension scheme,were deducted by an employer (whether or not under section 33), or
- (b) relevant contributions payable to—
 - (i) an occupational pension scheme under a payment schedule, or
 - (ii) a personal pension scheme under direct payment arrangements,were due but not made by an employer.

[^{F2}(3) Where a jobholder becomes an active member of a qualifying scheme or a worker is enrolled pursuant to section 9 (workers without qualifying earnings) in a scheme which meets the requirements of section 9, paragraph (2) does not apply in respect of contributions—

- (a) deducted in the 3 month period commencing with the relevant date, or
- (b) due but not made in the 3 month period commencing with the relevant date,

in which case paragraph (4) applies.]

(4) Where this paragraph applies, “due date” means the [^{F3}22nd day of the fourth month after the month which includes the relevant date.]

- (5) Paragraphs (2) and (3) do not apply where an employer uses either—
- (a) a defined benefits scheme, or
 - (b) a hybrid scheme,

to comply with sections 2 to 9, in which case paragraph (6) applies.

- (6) Where a scheme used by an employer to comply with sections 2 to 9—
- (a) is a defined benefits scheme, “due date” means the due dates of relevant contributions payable by or on behalf of—

Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (i) active members of a scheme, and
 - (ii) an employer,
- under a schedule of contributions, or
- (b) is a hybrid scheme, “due date” in respect of any part of that scheme providing—
- (i) defined benefits, has the same meaning as in sub-paragraph (a), or
 - (ii) money purchase benefits, has the same meaning as in paragraph (2), except where a jobholder becomes an active member of an occupational pension scheme or a personal pension scheme in accordance with regulation 6, 13, 18, 28 or 29, in which case it has the same meaning as in paragraph (4).
- (7) For the purposes of this regulation—
- “direct payment arrangements” has the meaning given in section 107A of the 1993 Act;
- “payment schedule” has the meaning given in Article 85 of the 1995 Order;
- [^{F4}“relevant date” means the date from which active membership is effective.]
- “schedule of contributions” has the meaning given in Article 206(2) of the Pensions (Northern Ireland) Order 2005.

Textual Amendments

- F1** Word in [reg. 50\(2\)](#) substituted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2012 \(S.R. 2012/232\)](#), regs. 1(1)(c), **2(25)**
- F2** [Reg. 50\(3\)](#) substituted (1.11.2013) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/243\)](#), regs. 1(1)(a), **4(10)(a)**
- F3** Words in [reg. 50\(4\)](#) substituted (1.11.2013) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/243\)](#), regs. 1(1)(a), **4(10)(b)**
- F4** Words in [reg. 50\(7\)](#) substituted (1.11.2013) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/243\)](#), regs. 1(1)(a), **4(10)(c)**

Commencement Information

- I1** [Reg. 50](#) in operation at 1.7.2012, see [reg. 1\(1\)](#)

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Changes and effects yet to be applied to :

- Regulations modified by [S.R. 2015/122 reg. 4](#)
- reg. 50 coming into force by [S.R. 2010/122 reg. 1\(1\)](#)
- reg. 50(2) words substituted by [S.R. 2012/232 reg. 2\(25\)](#)
- reg. 50(3) substituted by [S.R. 2013/243 reg. 4\(10\)\(a\)](#)
- reg. 50(4) words substituted by [S.R. 2013/243 reg. 4\(10\)\(b\)](#)
- reg. 50(7) words substituted by [S.R. 2013/243 reg. 4\(10\)\(c\)](#)

Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1 Sch. renumbered as Sch. 1 by [S.R. 2012/232 reg. 2\(26\)](#)
- Sch. 1 substituted by [S.R. 2013/243 reg. 4\(11\)Sch.](#)
- reg. 35(1)(a)(ii)(bb) word substituted by [S.R. 2013/221 reg. 2\(a\)\(i\)](#)