#### STATUTORY RULES OF NORTHERN IRELAND

### 2010 No. 186

#### **PENSIONS**

# The Employers' Duties (Registration and Compliance) Regulations (Northern Ireland) 2010

Made - - - - 19th May 2010

Coming into operation 1st October 2012

## THE EMPLOYERS' DUTIES (REGISTRATION AND COMPLIANCE) REGULATIONS (NORTHERN IRELAND) 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

#### Payment failures

9. Unpaid relevant contributions

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

- 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 issues 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 (Northern Ireland) 2010.