
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 232

The Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012

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) to (6).

(2) In regulation 1 (citation, commencement and interpretation)—

(a) in paragraph (1) for "1st September 2012" substitute "7th June 2012 immediately after the coming into operation of regulation 3(2)(a) of the Automatic Enrolment (Miscellaneous Amendments) Regulations (Northern Ireland) 2012";

(b) in paragraph (2) in the definition of "PAYE scheme" for "allocated" substitute "applicable".

(3) In regulation 2(2)(a) (application of the employers' duties to employers) after "has" insert " , or is part of,".

(4) In regulation 3 (early automatic enrolment)—

(a) for paragraph (1) substitute—

"(1) Where the conditions in paragraphs (3) and (4) are both satisfied, the employers' duties apply to an employer from the early automatic enrolment date referred to in paragraph (5).";

(b) in paragraph (2) omit " , as prescribed in the third column of the Table";

(c) in paragraph (4)—

(i) for "(within the meaning of paragraph (1))" substitute "(referred to in paragraph (5))";

(ii) omit sub-paragraph (a);

(iii) in sub-paragraph (b) for "trustee or manager" substitute "trustees or managers";

(iv) for sub-paragraph (c) substitute—

"(c) notified the Regulator accordingly in writing, at any time—

(i) where paragraph (5)(a) applies, before the date specified in the second column of the Table corresponding to that earlier date;

(ii) where paragraph (5)(b) applies, before 1st November 2012, or

(iii) where paragraph (5)(c) applies, no later than the first day of the period of one month before the date specified in paragraph (5)(c).";

(d) after paragraph (4) add—

"(5) The early automatic enrolment date is—

- (a) any date in the third column of the Table which is earlier than the staging date corresponding to that employer's description;
- (b) 1st December 2012, or
- (c) in the case of an employer of 50,000 or more persons by PAYE scheme size or any other description, one of the following dates to be chosen by the employer—
 - (i) 1st July 2012;
 - (ii) 1st August 2012, or
 - (iii) 1st September 2012.”.

(5) In regulation 5(a) (transitional periods for money purchase and personal pension schemes) after “4 years” insert “and 4 months”.

(6) In regulation 6 (transitional period for defined benefits and hybrid schemes) after “4 years” insert “and 4 months”.