

Pensions Act 2011

2011 CHAPTER 19

PART 2

AUTOMATIC ENROLMENT

18 Power to exempt certain cross-border employment from enrolment duty

In Part 7 of the Pensions Act 2004 (cross-border activities within European Union) after section 292 insert—

"292A Exemption from enrolment duty under Part 1 of Pensions Act 2008

Regulations may provide for section 2(1), 3(2), 5(2), 7(3), 9(2) or 54 of the Pensions Act 2008 (employer's obligations regarding membership of a qualifying scheme) not to apply in relation to a person's employment of—

- (a) an individual in relation to whom the person is a European employer, or
- (b) someone whom the person reasonably believes to be such an individual."