
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

Status: This is the original version (as it was originally made).

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