
STATUTORY INSTRUMENTS

2016 No. 311

The Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations 2016

Amendment of Part 1A of the Automatic Enrolment Regulations

4.—(1) Part 1A of the Automatic Enrolment Regulations⁽¹⁾ (exemptions and exceptions) is amended as follows.

- (2) In paragraph (1) of regulation 5E (winding-up lump sum), for sub-paragraph (c) substitute—
- “(c) during the period of 12 months beginning with the date on which the winding-up lump sum was paid—
- (i) the worker has ceased to be employed and been re-employed by that person; and
 - (ii) after re-employment, either section 3(1) (automatic enrolment) or 5(1A) or (1B) (automatic re-enrolment) of the Act applies to the worker.”
- (3) After regulation 5E, insert—

“Company directors

5EA.—(1) This regulation applies to a jobholder who holds office as a director of the company by which that jobholder is employed.

(2) In relation to the jobholder to whom this regulation applies, sections 3(2) (automatic enrolment) and 5(2) (automatic re-enrolment) of the Act are to be read as if for “must” there were substituted “may”.

Limited liability partnerships

5EB.—(1) This regulation applies where a person (P) is a jobholder and—

- (a) P is a member of a limited liability partnership;
- (b) qualifying earnings are payable to P by that limited liability partnership; and
- (c) P is not treated for income tax purposes as being employed by that limited liability partnership under section 863A of the Income Tax (Trading and other Income) Act 2005 (limited liability partnerships: salaried members)⁽²⁾.

(2) Where this regulation applies, in relation to the jobholder referred to in paragraph (1), sections 3(2) and 5(2) of the Act are to be read as if for “must” there were substituted “may”.

(4) In sub-paragraph (a) of paragraph (1) of regulation 5F (effect of exercise of discretion) for “or 5E” substitute “, 5E, 5EA or 5EB”.

(1) Part 1A was inserted by S.I. 2012/1477 and amended by S.I. 2015/501.

(2) 2005 c. 5. Section 863A was inserted by section 74 of, and paragraph 1 of Schedule 17 to, the Finance Act 2014 (c. 26).