2012 No. 238

PENSIONS

The Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment No. 2) Regulations (Northern Ireland) 2012

Made	-	11th June 2012
Coming into operation	-	2nd July 2012

The Department for Social Development makes the following Regulations in exercise of the powers conferred by Article 268A(a) of the Pensions (Northern Ireland) Order 2005(a).

Citation and commencement

1. These Regulations may be cited as the Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment No. 2) Regulations (Northern Ireland) 2012 and shall come into operation on 2nd July 2012.

Amendment of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations

2. After regulation 5 of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010(b) (pay reference periods for the purposes of sections 20(1)(b) and (c) and 26(4)(b) and (5)(b)) insert—

"PART 1A

Exemption

Exemption of European employers

5A. Sections 2(1), 3(2), 5(2), 7(3), 9(2) and 54(c) (employer's obligations regarding membership of a qualifying scheme) do not apply in relation to a person's employment of an individual in relation to whom the person is a European employer(**d**).".

⁽a) S.I. 2005/255(N.I. 1); Article 268A was inserted by section 19 of the Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.))

⁽b) S.R. 2010 No. 122; regulation 5 was substituted by regulation 2(5) of S.R. 2012 No. 232

⁽c) Section 54 was amended by section 5(6) of the Pensions Act (Northern Ireland) 2012

⁽d) See regulation 3 of S.R. 2005 No. 581 for the meaning of "European employer"; regulation 3 was amended by regulation 16(3) of S.R. 2007 No. 185 and regulation 12(3) of S.R. 2007 No. 457

Sealed with the Official Seal of the Department for Social Development on 11th June 2012

(L.S.)

Will Haire A senior officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010.

Regulation 2 inserts Part 1A (regulation 5A) to make provision exempting employers from the employers' obligations under sections 2(1), 3(2), 5(2), 7(3), 9(2) and 54 of the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.)) in relation to individuals in relation to whom the employer is a European employer. "European employer" is defined in regulation 3 of the Occupational Pension Schemes (Cross-border Activities) Regulations (Northern Ireland) 2005 (S.R. 2005 No. 581).

As these Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain, the requirement to consult under Article 289(1) of the Pensions (Northern Ireland) Order 2005 does not apply by virtue of paragraph (2)(e) of that Article.

An assessment of the impact on business of these Regulations is detailed in a Regulatory Impact Assessment, a copy of which has been laid in the Business Office and the Library of the Northern Ireland Assembly. Copies of the Assessment are available from the Department for Social Development, Social Security Policy and Legislation Division, Level 1, James House, 2-4 Cromac Avenue, Gasworks Business Park, Ormeau Road, Belfast BT7 2JA or from the website: <u>http://www.dsdni.gov.uk/index/ssa/ssani-publications/ssani-pensions-publications.htm</u>. A copy of the Assessment is also annexed to the Explanatory Memorandum which is available alongside this Statutory Rule on the website: <u>http://www.legislation.gov.uk/nisr</u>.



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