This Statutory Instrument has been published in substitution of the SI of the same number and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2017 No. 868

PENSIONS

The Employers' Duties (Miscellaneous Amendments) Regulations 2017

Made - - - -	*4th September 2017*
Laid before Parliament	*5th September 2017*
Coming into force - -	*1st October 2017*

The Secretary of State for Work and Pensions makes the following Regulations in exercise of the powers conferred by sections 11, 12, 143(1) and (2), 144(2) and (4) of the Pensions Act 2008(**a**).

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Miscellaneous Amendments) Regulations 2017 and come into force on 1st October 2017.

Amendment of the Employers' Duties (Implementation) Regulations 2010

2. In the Employers' Duties (Implementation) Regulations 2010(**b**), in regulation 4B (deferral of automatic enrolment for post-staging employers)(**c**)—

(a) in paragraph (5) for "beginning with" substitute "after"; and

(b) in paragraph (7)(a) for paragraph (i) substitute—

"(i) who first pays PAYE income in respect of any worker on or after 1st October 2017; or".

Amendment of the Employers' Duties (Registration and Compliance) Regulations 2010

3. The Employers' Duties (Registration and Compliance) Regulations 2010(**d**) are amended in accordance with regulations 4 to 6.

4. In regulation 1(2) (citation, commencement and interpretation) omit the definition of "the staging period".

5. In regulation 2(1) (registration: general)(**e**)—

(**a**) 2008 c. 30.
(**b**) S.I. 2010/4.
(**c**) Regulation 4B was inserted by S.I. 2017/347.
(**d**) S.I. 2010/5.
(**e**) Regulation 2(1) was amended by S.I. 2016/311.

(a) omit sub-paragraph (b); and

(b) after sub-paragraph (c) insert—

"(d) in a case where regulation 2(8) (application of the employers' duties to employers) of the Employers' Duties (Implementation) Regulations 2010 applies, from the day on which the employer's first worker begins to be employed by the employer;

(e) in a case where—

(i) regulation 2(9) and (10) of the Employers' Duties (Implementation) Regulations 2010 applies; and

(ii) the employer's first worker began to be employed by the employer in the period beginning with 2nd April 2017 and ending with 30th September 2017,

from the day on which PAYE income is payable in respect of any worker; and

(f) in a case where—

(i) regulation 2(9) and (10) of the Employers' Duties (Implementation) Regulations 2010 applies; and

(ii) the employer's first worker begins to be employed by the employer on or after 1st October 2017,

from the day on which the employer's first worker begins to be employed by the employer.".

6. In regulation 3(1) (registration: after staging date and new PAYE schemes)(**a**)—

(a) in sub-paragraph (a) for "starting from" substitute "beginning with";

(b) at the end of sub-paragraph (a) omit "or";

(c) in sub-paragraph (b)—

(i) for "paragraph (1)(b)" substitute "paragraph (1)(d) or (1)(f)"; and

(ii) for "starting from the day on which PAYE income is payable in respect of any worker" substitute "beginning with the day on which the employer's first worker begins to be employed by the employer"; and

(d) after sub-paragraph (b) insert—

"or

(c) paragraph (1)(e) of regulation 2 applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of 5 months beginning with the day on which PAYE income is payable in respect of any worker,".

Signed by authority of the Secretary of State for Work and Pensions

Guy Opperman
Parliamentary Under-Secretary of State
Department for Work and Pensions

4th September 2017

(**a**) Regulation 3(1) was amended by S.I. 2013/2556.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Employers' Duties (Implementation) (Amendment) Regulations 2017 made changes to the date the duties under the Pensions Act 2008 to automatically enrol a worker into a pension scheme first apply to an employer.

Regulation 2 of these Regulations makes two further amendments to the Employers' Duties (Implementation) Regulations 2010 to respectively i) align the period of deferral of automatic enrolment for post-staging employers with that specified in the Pensions Act 2008 and ii) ensure that employers whose first worker is employed before 1st October 2017 but who first pay PAYE income to a worker on or after 1st October 2017 are able to defer automatic enrolment.

Regulations 3 to 6 of these Regulations make amendments to the Employers' Duties (Registration and Compliance) Regulations 2010, consequential to the amendments to the Employers' Duties (Implementation) Regulations 2010. Regulation 6(a) makes one such change to align wording.

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