
STATUTORY INSTRUMENTS

2000 No. 2692

PENSIONS

**The Personal Pension Schemes (Payments
by Employers) Regulations 2000**

Made - - - - *30th September 2000*
Laid before Parliament *6th October 2000*
Coming into force - - *6th April 2001*

The Secretary of State for Social Security, in exercise of the powers conferred upon him by section 111A(4)(b), (5), (6), (7) and (15)(b), 181(1)^{M1}, 182(2) and (3) and 183(1) of the Pension Schemes Act 1993^{M2} and of all other powers enabling him in that behalf, after consulting such persons as he considered appropriate^{M3}, hereby makes the following Regulations:

Marginal Citations

- M1** Section 181(1) is cited because of the meaning there given to "prescribed" and "regulations".
M2 1993 c. 48. Section 111A is inserted by section 9 of the [Welfare Reform and Pensions Act 1999 \(c. 30\)](#).
M3 See section 185(1) of the [Pension Schemes Act 1993 \(c. 48\)](#) as amended by paragraph 46 of Schedule 3, paragraph 80(a) of Schedule 5, and Part I of Schedule 7 to the [Pensions Act 1995 \(c. 26\)](#).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Personal Pension Schemes (Payments by Employers) Regulations 2000 and shall come into force on 6th April 2001.

(2) In these Regulations—

"the 1993 Act" means the Pension Schemes Act 1993;

"scheme" means a personal pension scheme;

"stakeholder pension scheme" has the meaning given by section 1 of the Welfare Reform and Pensions Act 1999 (meaning of "stakeholder pension scheme");

"statement year" has the meaning given by regulation 18(3) of the Stakeholder Pension Schemes Regulations 2000^{M4} (disclosure of information to members);

"trustees or managers", in relation to a scheme, means—

- (a) in the case of a scheme established under a trust, the trustees of the scheme; and
(b) in any other case, the managers of the scheme.

Marginal Citations

M4 [S.I. 2000/1403](#).

Record of direct payment arrangements

^{F1}2.

Textual Amendments

F1 [Reg. 2 revoked \(6.4.2006\) by Occupational Pension Schemes \(Administration and Audited Accounts\) \(Amendment\) Regulations 2005 \(S.I. 2005/2426\), regs. 1\(2\)\(c\), 5](#)

Prescribed time in which an employer is to make a record of direct payment arrangements available to trustees or managers

^{F2}3.

Textual Amendments

F2 [Reg. 3 revoked \(6.4.2006\) by Occupational Pension Schemes \(Administration and Audited Accounts\) \(Amendment\) Regulations 2005 \(S.I. 2005/2426\), regs. 1\(2\)\(c\), 5](#)

Time limits for giving notice to the Regulatory Authority and to the employee that any contribution which is payable has not been paid and the circumstances in which such notice need not be given

^{F3}4.

Textual Amendments

F3 [Reg. 4 revoked \(6.4.2006\) by Occupational Pension Schemes \(Administration and Audited Accounts\) \(Amendment\) Regulations 2005 \(S.I. 2005/2426\), regs. 1\(2\)\(c\), 5](#)

[^{F4}Prescribed period for the purpose of calculating the due date for the payment of any contribution on behalf of an employee

5.—(1) Save as provided in paragraph (2), the prescribed period for the purposes of section 111A(15)(b) of the 1993 Act (meaning of “due date” where a contribution payable under the direct payment arrangements falls to be paid on behalf of the employee) is the period of 19 days commencing on the day following the last day of the month in which the deduction was made from the employee’s earnings.

[^{F5}(2) Where a jobholder becomes an active member of a personal pension scheme in accordance with arrangements provided for in regulation 6, 13, 18, 28 or 29 of the 2010 Regulations, in relation to any contributions deducted between the relevant date and the end of the opt out period, the prescribed period for the purposes of section 111A(15)(b) of the 1993 Act is the period commencing on the relevant date and ending on the last day of the second month after the month which includes the relevant date.

- (3) For the purposes of this regulation—
- “the 2008 Act” means the Pensions Act 2008;
 - “electronic communication” has the meaning given in section 15 of the Electronic Communications Act 2000;
 - “relevant period” means a period of three months commencing on the date from which active membership is effective; and
 - “relevant scheme” means—
- (a) a scheme which is a qualifying scheme in relation to the person under section 16 of the 2008 Act; or
 - (b) where the person is enrolled in the scheme pursuant to section 9 of the 2008 Act, a scheme which meets the requirements of section 9.]]

Textual Amendments

- F4** Reg. 5 substituted (1.10.2012) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) Regulations 2010 \(S.I. 2010/772\)](#) , regs. 1(1) , **49**
- F5** Reg. 5(2) (3) substituted (1.11.2013) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2013 \(S.I. 2013/2556\)](#) , regs. 1(1) , **3**

[^{F6}The issue of payment statements to an employee

5A.—(1) Where section 111A of the Pension Schemes Act 1993 (monitoring of employers' payments to personal pension schemes) applies the trustees or managers of the scheme must before the end of the interval specified in paragraph (4) or (5), as the case may be, send the employee a statement setting out the amounts and dates of the payments made under the direct payment arrangements during the period specified in paragraph (2) or (3), as the case may be.

- (2) Where the scheme is not a stakeholder pension scheme the period is—
- (a) in the case of the first statement referred to in paragraph (1), the period of not more than 12 months beginning with the date the employee joined the scheme and ending with the date of the last payment which appears on that statement; and
 - (b) in the case of the second or any subsequent statement (“the relevant statement”), a period of not more than 12 months beginning with the day following the date of the last payment which appeared on the statement immediately preceding the relevant statement.
- (3) Where the scheme is a stakeholder pension scheme the period is the period which is the statement year in relation to that scheme.
- (4) Where the scheme is not a stakeholder pension scheme the interval is—
- (a) in the case of the first statement referred to in paragraph (1) the period of 12 months beginning with the date the employee joined the scheme; and
 - (b) in the case of—
- (i) the second statement, the period of 12 months beginning with the next anniversary of the date the employee joined the scheme following the date the trustees or managers sent the employee the first statement; and
 - (ii) the third or any subsequent statement, the period of 12 months beginning with the anniversary of the date the employee joined the scheme.
- (5) Where the scheme is a stakeholder pension scheme the interval is three months after the end of the statement year to which that statement relates.]

Changes to legislation: There are currently no known outstanding effects for the The Personal Pension Schemes (Payments by Employers) Regulations 2000. (See end of Document for details)

[^{F7}(6) A statement referred to in paragraph (1) may be issued in accordance with regulations 26 to 28 of the Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 (giving information and documents).]

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Textual Amendments

- F6** Reg. 5A added (6.4.2006) by Occupational and Personal Pension Schemes (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/778), regs. 1(1)(b), **8(2)**
- F7** Reg. 5A(6) added (6.4.2014) by The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013 (S.I. 2013/2734), reg. 1, **Sch. 9 para. 10**

The issue of payment statements to an employee

^{F8}6.

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Textual Amendments

- F8** Reg. 6 revoked (6.4.2006) by Occupational Pension Schemes (Administration and Audited Accounts) (Amendment) Regulations 2005 (S.I. 2005/2426), regs. 1(2)(c), **5**

Revocation

^{F9}7.

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Textual Amendments

- F9** Reg. 7 revoked (6.4.2006) by Occupational Pension Schemes (Administration and Audited Accounts) (Amendment) Regulations 2005 (S.I. 2005/2426), regs. 1(2)(c), **5**

Signed by authority of the Secretary of State for Social Security

P. Hollis
Parliamentary Under-Secretary of State
Department of Social Security

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision concerning the monitoring of employers' payments to personal pension schemes under section 111A of the Pension Schemes Act 1993 (c. 48).

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2 sets out the prescribed requirements for the contents of the record of direct payment arrangements.

Regulation 3 specifies the period within which the employer must send a copy of the record of direct payment arrangements to the trustees or managers of the personal pension scheme.

Regulation 4 specifies the time limits within which the trustees or managers of the personal pension scheme must give notice to the Occupational Pensions Regulatory Authority and to the employee that any contribution which is payable by the employer under the direct payment arrangements has not been paid and the circumstances in which such notice need not be given.

Regulation 5 specifies the period to be used for the purpose of calculating the due date for the payment by the employer of any contribution paid on behalf of an employee.

Regulation 6 provides for the period which a payment statement sent to an employee by the trustees or managers of a personal pension scheme or a stakeholder pension scheme must cover, and the frequency with which such statements must be sent to the employee.

Regulation 7 revokes regulation 5A of the Personal Pension Schemes (Disclosure of Information) Regulations 1987.

The impact on business of these Regulations was included in the Regulatory Impact Assessment for the Welfare Reform and Pensions Act 1999 (c. 30), by virtue of which, these Regulations are made. A copy of that Assessment has been placed in the libraries of both Houses of Parliament and can be obtained from the Department of Social Security, Regulatory Impact Unit, 3rd Floor, The Adelphi, 1-11 John Adam Street, London WC2N 6HT.

Changes to legislation:

There are currently no known outstanding effects for the The Personal Pension Schemes (Payments by Employers) Regulations 2000.