
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 122

**The Occupational and Personal Pension Schemes
(Automatic Enrolment) Regulations (Northern Ireland) 2010**

PART 2

Automatic enrolment, opt out and refunds

Refunds

11.—(1) Where an employer receives a valid opt out notice, that employer must refund to the jobholder before the refund date any contributions paid to the scheme by the jobholder and any contributions made on behalf of the jobholder, except where any of those refunds are required to be paid as tax.

(2) Where a scheme receives the information required by regulation 10, the trustees or managers of the occupational pension scheme or the provider of the personal pension scheme, as the case may be, must refund to the employer before the refund date any contributions made to the scheme by the jobholder and any contributions made to the scheme by the employer on behalf or in respect of the jobholder.

(3) For the purposes of this regulation “the refund date” is—

- (a) the date one month from the date on which the employer is given a valid opt out notice, or
- (b) where the opt out notice is given to the employer after the employer’s payroll arrangements have closed, the last day of the second applicable pay reference period following the date on which a valid opt out notice is given.

Commencement Information

11 [Reg. 11](#) in operation at 1.7.2012, see [reg. 1\(1\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations (Northern Ireland) 2010. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations modified by [S.R. 2015/122 reg. 4](#)
- reg. 11 coming into force by [S.R. 2010/122 reg. 1\(1\)](#)

Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Sch. 1 Sch. renumbered as Sch. 1 by [S.R. 2012/232 reg. 2\(26\)](#)
- Sch. 1 substituted by [S.R. 2013/243 reg. 4\(11\)](#)Sch.
- reg. 35(1)(a)(ii)(bb) word substituted by [S.R. 2013/221 reg. 2\(a\)\(i\)](#)