

2016 No. 316

PENSIONS

**The Employers' Duties (Implementation) (Amendment)
Regulations (Northern Ireland) 2016**

Made - - - - *31st August 2016*

Coming into operation - *1st October 2016*

The Department for Communities(a) makes the following Regulations in exercise of the powers conferred by sections 29(2) and (4) and 30(8) of the Pensions (No. 2) Act (Northern Ireland) 2008(b).

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Implementation) (Amendment) Regulations (Northern Ireland) 2016 and shall come into operation on 1st October 2016.

Amendment of the Employers' Duties (Implementation) Regulations

2.—(1) The Employers' Duties (Implementation) Regulations (Northern Ireland) 2010(c) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 5 (transitional periods for money purchase and personal pension schemes)—

(a) in paragraph (a)(d)—

(i) omit “is 5 years and 3 months”;

(ii) after “UK money purchase schemes” insert “, ends on 5th April 2018”;

(b) in paragraph (b) for “the end of the first transitional period” substitute “6th April 2018 and ending on 5th April 2019”.

(3) In regulation 6(e) (transitional period for defined benefits and hybrid schemes)—

(a) omit “is 5 years and 3 months”;

(b) at the end add “, ends on 30th September 2017”.

(a) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(b) 2008 c. 13 (N.I.)

(c) S.R. 2010 No. 123; relevant amending Regulations are S.R. 2012 No. 332

(d) Paragraph (a) was amended by regulation 2(7) of S.R. 2012 No. 332

(e) Regulation 6 was amended by regulation 2(8) of S.R. 2012 No. 332

Revocation

3. Regulation 2(7) and (8) of the Employers' Duties (Implementation) (Amendment) Regulations (Northern Ireland) 2012^(a) is revoked.

Sealed with the Official Seal of the Department for Communities on 31st August 2016

(L.S.)

Anne McCleary

A senior officer of the Department for Communities

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulations 5 and 6 of the Employers' Duties (Implementation) Regulations (Northern Ireland) 2010 ("the 2010 Regulations").

The 2010 Regulations make provision for the application of various duties placed on employers by sections 2 to 9 of the Pensions (No. 2) Act (Northern Ireland) 2008 ("the Act"). Regulations 5 and 6 prescribe various transitional periods during which those obligations are to be phased in.

Regulation 2(2) amends regulation 5 of the 2010 Regulations to provide that the first and second transitional periods will now expire on 5th April 2018 and 5th April 2019 respectively.

Regulation 2(3) amends regulation 6 of the 2010 Regulations to clarify that the transitional period specified in that regulation expires on 30th September 2017.

Regulation 3 makes a consequential revocation.

An assessment of the impact 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 Communities, Social Security Policy and Legislation Division, Level 8, Causeway Exchange, 1-7 Bedford Street, Belfast BT2 7EG or from the website: <https://www.communities-ni.gov.uk/articles/pension-information>. A copy of the Assessment is also annexed to the Explanatory Memorandum which is available alongside this Statutory Rule on the website: <http://www.legislation.gov.uk/nisr>

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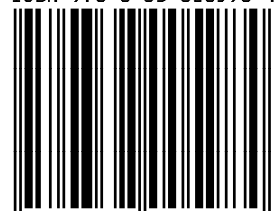
(a) S.R. 2012 No. 332

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