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STATUTORY RULES OF NORTHERN IRELAND

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**2017 No. 181**

**The Employers' Duties (Miscellaneous Amendments) Regulations (Northern Ireland) 2017**

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

**3.**—(1) The Employers' Duties (Registration and Compliance) Regulations (Northern Ireland) 2010<sup>(1)</sup> are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (interpretation)—

- (a) in the definition of “staging date” for “Regulations;” substitute “Regulations.”;
- (b) omit the definition of “the staging period”.

(3) In regulation 2(1) (registration: general)—

- (a) omit sub-paragraph (b)<sup>(2)</sup>;
- (b) in sub-paragraph (c)<sup>(3)</sup> for “employer.” substitute “employer;”;
- (c) after sub-paragraph (c) add—

“(d) in a case where regulation 2(8)<sup>(4)</sup> of the Implementation Regulations (application of the employers' duties to employers) 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)<sup>(5)</sup> of the Implementation Regulations 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 Implementation Regulations 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.”.

(4) In regulation 3(1)<sup>(6)</sup> (registration: after staging date and new PAYE schemes)—

- (a) in sub-paragraph (a)—

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(1) [S.R. 2010 No. 186](#); relevant amending Regulations are [S.R. 2013 No. 243](#) and [S.R. 2016 No. 142](#)

(2) Sub-paragraph (b) was amended by regulation 4(2)(a)(ii) of [S.R. 2016 No. 142](#)

(3) Sub-paragraph (c) was substituted by regulation 4(2)(a)(iii) of [S.R. 2016 No. 142](#)

(4) Regulation 2(8) was substituted by regulation 2(3)(b) of [S.R. 2017 No. 52](#)

(5) Regulation 2(9) and (10) was added by regulation 2(3)(c) of [S.R. 2012 No. 332](#) and paragraph (10) was amended by regulation 2(3)(c) of [S.R. 2017 No. 52](#)

(6) Regulation 3(1) was amended by regulation 5(2) of [S.R. 2013 No. 243](#)

- (i) for “starting from” substitute “beginning with”;
  - (ii) for “date, or” substitute “date,”;
- (b) in sub-paragraph (b)—
- (i) for “regulation 2(1)(b)” substitute “regulation 2(1)(d) or (f)”;
  - (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, or”;
- (c) after sub-paragraph (b) insert—
- “(c) regulation 2(1)(e) 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,”.