

STATUTORY INSTRUMENTS

2010 No. 4

The Employers' Duties (Implementation) Regulations 2010

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Employers' Duties (Implementation) Regulations 2010 and shall come into force on [^{F1}1st June 2012, immediately after the time when the amendments to these Regulations made by the Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 come into force].

(2) In these Regulations—

“the Act” means the Pensions Act 2008;

[^{F2}“deferral date” means the date specified in a notice given by an employer under regulation 4B(1) or (2);]

“employer” [^{F3}, except in regulations 4B and 4C,]” has the meaning given by—

(a) section 88(7) of the Act; and

(b) regulation 2(2);

“the employers' duties” means sections 2 to 9 of the Act;

“HMRC” means Her Majesty's Revenue and Customs;

“PAYE income” has the same meaning as in section 683 of the Income Tax (Earnings and Pensions) Act 2003 ^{M1};

“PAYE reference number” means a number issued by HMRC to a corresponding PAYE scheme, enabling an employer to pay over amounts deducted to HMRC;

“PAYE scheme” means the HMRC record [^{F4}applicable] to an employer who—

(a) employs; or

(b) intends to employ,

a worker or workers to whom PAYE income is payable;

“scheme administrator” has the same meaning as in section 270 of the Finance Act 2004 ^{M2}; and

[^{F5} “staging date” means the date prescribed in accordance with regulation 2(1) on which the employers' duties apply to employers.]

Textual Amendments

F1 Words in reg. 1(1) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(b), **3(a)**

F2 Words in reg. 1(2) inserted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, **3(1)(a)**

F3 Words in reg. 1(2) inserted (1.4.2017) by [The Employers Duties \(Implementation\) \(Amendment\) Regulations 2017 \(S.I. 2017/347\)](#), regs. 1, **3(1)(b)**

F4 Word in reg. 1(2) substituted (1.6.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(a), **3(b)**

Changes to legislation: There are currently no known outstanding effects for the *The Employers' Duties (Implementation) Regulations 2010, Section 1. (See end of Document for details)*

F5 Words in reg. 1(2) substituted (1.10.2012) by [The Employers' Duties \(Implementation\) \(Amendment\) Regulations 2012 \(S.I. 2012/1813\)](#), regs. 1, **2(2)**

Marginal Citations

M1 [2003 c.1](#). Section 683 has been amended but not in a way material to these Regulations.

M2 [2004 c.12](#).

Changes to legislation:

There are currently no known outstanding effects for the The Employers' Duties (Implementation) Regulations 2010, Section 1.