
STATUTORY INSTRUMENTS

2010 No. 5

**The Employers' Duties (Registration
and Compliance) Regulations 2010**

PART 2

Registration

Registration: General

2.—(1) An employer must provide information to the Regulator in the following cases—

(a) [^{F1}on or] after the staging date for that employer;

^{F2}(b)

[^{F3}(c) on or after an automatic re-enrolment date for that employer.]

[^{F4}(d) in a case where regulation 2(8) (application of the employers' duties to employers) of the Employers' Duties (Implementation) Regulations 2010 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) of the Employers' Duties (Implementation) Regulations 2010 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 Employers' Duties (Implementation) Regulations 2010 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.]

(2) Where an employer must provide the Regulator with information under [^{F5}regulation 3 or 4 but the final day of the period in regulation 3(1)] or 4(1) which applies to that employer is not a working day, an employer may provide the Regulator with information on or before the next working day (and for the purposes of this paragraph "working day" means a day which is not a Saturday, Sunday, bank holiday or other public holiday).

(3) In this regulation—

(a) "bank holiday" means a day specified in paragraphs 1 and 2 of Schedule 1 to the Banking and Financial Dealings Act 1971 ^{M1}; and

- (b) “information” means the information specified in regulations 3 and 4 required to be provided to the Regulator about action employers have taken or intend to take for the purposes of—
- (i) sections 2 to 9 of the Act, or
 - (ii) any regulations made under those sections.

[^{F6}(4) In this Part, “automatic re-enrolment date” means an automatic re-enrolment date occurring by virtue of section 6(1)(b) of the Act (timing of automatic re-enrolment).]

Textual Amendments

- F1** Words in reg. 2(1)(a) inserted (6.4.2016) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **3(2)(a)**
- F2** Reg. 2(1)(b) omitted (1.10.2017) by virtue of [The Employers Duties \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/868\)](#), regs. 1, **5(a)**
- F3** Reg. 2(1)(c) substituted (6.4.2016) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **3(2)(c)**
- F4** Reg. 2(1)(d)-(f) inserted (1.10.2017) by [The Employers Duties \(Miscellaneous Amendments\) Regulations 2017 \(S.I. 2017/868\)](#), regs. 1, **5(b)**
- F5** Words in reg. 2(2) substituted (1.7.2012) by [The Automatic Enrolment \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/215\)](#), regs. 1(2)(c), **10**
- F6** Reg. 2(4) inserted (6.4.2016) by [The Occupational and Personal Pension Schemes \(Automatic Enrolment\) \(Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/311\)](#), regs. 1(1), **3(3)**

Marginal Citations

- M1** [1971 c.80](#). Paragraph 2 was amended by the [St. Andrew's Day Bank Holiday \(Scotland\) Act 2007 \(2007 asp 2\)](#), section 1.

Registration: After staging date and new PAYE schemes

3.—(1) Where—

- (a) paragraph (1)(a) of regulation 2 applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of [^{F7}5 months][^{F8}beginning with] the staging date; ^{F9}...
- (b) [^{F10}paragraph (1)(d) or (1)(f)] of regulation 2 applies, an employer must provide the information specified in paragraphs (2) and (3) of this regulation within the period of [^{F7}5 months][^{F11}beginning with the day on which the employer’s first worker begins to be employed by the employer], [^{F12}or]
- [^{F12}(c) paragraph (1)(e) of regulation 2 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,]

in relation to each of its PAYE schemes.

(2) The specified information is—

- (a) the employer's—
 - (i) [^{F13}name,] address and postcode, and
 - [^{F14}(ii) registered companies house number where one exists or, where such a number does not exist—

- [^{F15}(aa) the number under which the employer is registered as a registered society within the meaning given by section 1(1) of the Co-operative and Community Benefit Societies Act 2014;]
- (bb) but if the number mentioned in sub-paragraph (aa) does not exist, the employer's registered charity number;
- (cc) but if the number mentioned in sub-paragraph (bb) does not exist, the employer's VAT registration number, if one exists;]
- (b) (i) the name, telephone number, ordinary working address, and
(ii) email address, where one exists,
of any person providing that specified information on behalf of the employer;
- (c) the capacity in which the person providing the information in sub-paragraph (a) works for (or has a relationship to) that employer;
- (d) where the employer must arrange active membership of an automatic enrolment scheme under section 3(2) of the Act—
- [^{F16}(i) subject to paragraph (iii) the number of jobholders automatically enrolled with effect from—
- (aa) the employer's staging date;
- (bb) where sub-paragraph (aa) does not apply and the employer has not used a deferral date the date the employer's duties first apply to the employer;
- ^{F17} ...]
- (ii) if the employer uses more than one pension scheme under those arrangements, the number of jobholders who became active members of each pension scheme; [^{F18}and
- (iii) on the deferral date—
- (aa) the deferral date or the last such date where the employer uses more than one; and
- (bb) the number of jobholders automatically enrolled with effect from that date;]
- [^{F19}(e) where an employer is subject to transitional arrangements under section 30 of the Act (transitional period for defined benefits and hybrid schemes) the number of jobholders to whom that section applies;]
- [^{F20}(f) the number of workers in an employer's PAYE scheme who, immediately before whichever is applicable of—
- (i) the staging date; or
- (ii) the day on which the employers' duties first apply to the employer,
were active members of a qualifying scheme or, if the employer uses more than one qualifying scheme to comply with the employers' duties, each of those schemes;]
- (g) the number of workers in an employer's PAYE scheme in respect of whom sub-paragraphs (d), (e) or (f) of this paragraph do not apply.
- (3) Where an employer must arrange for a jobholder to become an active member of an automatic enrolment scheme under section 3(2) of the Act, that employer must also provide the following information to the Regulator about any pension scheme used to comply with those duties—
- (a) where that scheme—
- (i) is an occupational pension scheme, its name and, unless registrable information has already been provided to the Regulator by the trustees or managers of that scheme, its address, or

(ii) is a personal pension scheme, the name and address of the provider of that scheme; and

(b) the employer pension scheme reference.

(4) All information provided to the Regulator by (or on behalf of) an employer under this regulation must be accompanied by a declaration that the information is, to the best of the employer's knowledge and belief, correct and complete.

Textual Amendments

- F7** Words in reg. 3(1) substituted (1.4.2014) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2013 (S.I. 2013/2556), regs. 1(2), **4(2)**
- F8** Words in reg. 3(1)(a) substituted (1.10.2017) by The Employers Duties (Miscellaneous Amendments) Regulations 2017 (S.I. 2017/868), regs. 1, **6(a)**
- F9** Word in reg. 3(1)(a) omitted (1.10.2017) by virtue of The Employers Duties (Miscellaneous Amendments) Regulations 2017 (S.I. 2017/868), regs. 1, **6(b)**
- F10** Words in reg. 3(1)(b) substituted (1.10.2017) by The Employers Duties (Miscellaneous Amendments) Regulations 2017 (S.I. 2017/868), regs. 1, **6(c)(i)**
- F11** Words in reg. 3(1)(b) substituted (1.10.2017) by The Employers Duties (Miscellaneous Amendments) Regulations 2017 (S.I. 2017/868), regs. 1, **6(c)(ii)**
- F12** Reg. 3(1)(c) and word inserted (1.10.2017) by The Employers Duties (Miscellaneous Amendments) Regulations 2017 (S.I. 2017/868), regs. 1, **6(d)**
- F13** Words in reg. 3(2)(a)(i) inserted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **11(3)(a)(i)**
- F14** Reg. 3(2)(a)(ii) substituted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **11(3)(a)(ii)**
- F15** Reg. 3(2)(a)(ii)(aa) substituted (1.8.2014) by The Co-operative and Community Benefit Societies and Credit Unions Act 2010 (Consequential Amendments) Regulations 2014 (S.I. 2014/1815), reg. 1(2), **Sch. para. 27**
- F16** Reg. 3(2)(d)(i) substituted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **11(3)(b)(i)**
- F17** Word in reg. 3(2)(d)(i) omitted (1.7.2012) by virtue of The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **11(3)(b)(ii)**
- F18** Reg. 3(2)(d)(iii) and word inserted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **11(3)(b)(iii)**
- F19** Reg. 3(2)(e) substituted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **11(3)(c)**
- F20** Reg. 3(2)(f) substituted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **11(3)(d)**

Registration: Re-registration

4.—^[F21](1) Where paragraph (1)(c) of regulation 2 applies, an employer must provide the information specified in paragraph (3) of this regulation in relation to each of its PAYE schemes—

- (a) where it is the employer's first automatic re-enrolment date, within the period of 5 months beginning with the third anniversary of the employer's staging date; and
- (b) in any other case, within the period of 5 months beginning with the third anniversary of the employer's previous automatic re-enrolment date,

and the time at which an employer provides that information is referred to in this regulation as the "point of re-registration".]

and the time at which an employer provides that information is referred to in this regulation as the point of re-registration.

- ^{F22}(2)
- (3) The specified information is—
- (a) that specified in paragraph (2)(a) to (c) of regulation 3;
 - (b) that specified in paragraph (3)(a) and (b) of that regulation;
 - (c) where the employer must arrange active membership of an automatic enrolment scheme for any worker who is a jobholder under section 5(2) of the Act—
 - (i) the number of jobholders automatically [^{F23}re-enrolled], as at the point of re-registration, ^{F24}...
 - (ii) if the employer uses more than one pension scheme under those arrangements, the number of jobholders automatically [^{F23}re-enrolled] into each pension scheme, as at the point of re-registration, ^{F25} and
 - (iii)
- ^{F26}(ca) the automatic re-enrolment date;]
- (d) where an employer is subject to [^{F27}section 30] of the Act, the number of jobholders to whom those sections apply;
 - ^{F28}(e) the number of workers in the employer's PAYE scheme who, immediately before the point of re-registration, were active members of a qualifying scheme or, if the employer uses more than one qualifying scheme to comply with the employers' duties, the number of workers in each of those schemes;]
 - (f) the number of workers in an employer's PAYE scheme in respect of whom sub-paragraphs (c), (d) or (e) of this paragraph do not apply.
- (4) All information provided to the Regulator by (or on behalf of) an employer under this regulation must be accompanied by a declaration that the information is, to the best of the employer's knowledge and belief, correct and complete.

Textual Amendments

- F21** Reg. 4(1) substituted (6.4.2016) by The Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/311), regs. 1(1), **3(4)**
- F22** Reg. 4(2) omitted (6.4.2016) by virtue of The Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/311), regs. 1(1), **3(5)**
- F23** Word in reg. 4(3)(c)(i)(ii) substituted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), 12(b)(aa), **(i)**
- F24** Word in reg. 4(3)(c)(i) omitted (1.7.2012) by virtue of The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), 12(b)(bb), **(i)**
- F25** Reg. 4(3)(c)(iii) omitted (6.4.2016) by virtue of The Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/311), regs. 1(1), **3(6)(a)**
- F26** Reg. 4(3)(ca) inserted (6.4.2016) by The Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/311), regs. 1(1), **3(6)(b)**
- F27** Words in reg. 4(3)(d) substituted (1.7.2012) by The Automatic Enrolment (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/215), regs. 1(2)(c), **12(b)(ii)**
- F28** Reg. 4(3)(e) substituted (6.4.2016) by The Occupational and Personal Pension Schemes (Automatic Enrolment) (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/311), regs. 1(1), **3(6)(c)**

Changes to legislation:

There are currently no known outstanding effects for the The Employers' Duties (Registration and Compliance) Regulations 2010, PART 2.