
STATUTORY INSTRUMENTS

2012 No. 215

The Automatic Enrolment (Miscellaneous
Amendments) Regulations 2012

PART 3

Amendment of the Employers' Duties
(Registration and Compliance) Regulations 2010

Amendment of regulation 3

11.—(1) Regulation 3 (registration: after staging date and new PAYE schemes) is amended as follows.

(2) In paragraph (1)—

- (a) in sub-paragraph (a) for “2 months” substitute “4 months”; and
- (b) in sub-paragraph (b) for “3 months” substitute “4 months”.

(3) In paragraph (2)—

(a) in sub-paragraph (a)—

- (i) in paragraph (i) before “address” insert “name,”; and
- (ii) for paragraph (ii) substitute—

“(ii) registered companies house number where one exists or, where such a number does not exist—

- (aa) the employer’s industrial and provident society number;
- (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) in sub-paragraph (d)—

(i) for paragraph (i) substitute—

“(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⁽¹⁾ the date the employer’s duties first apply to the employer;”;

(ii) after paragraph (i) omit “and”; and

(1) See section 4 of the Pensions Act 2008 for the meaning of “deferral date”. Section 4 was substituted by the Pensions Act 2011, section 6.

(iii) after paragraph (ii) insert—

“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;”;

(c) for sub-paragraph (e) substitute—

“(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;” and

(d) for sub-paragraph (f) substitute—

“(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;”.