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STATUTORY INSTRUMENTS

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**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 13**

**15.**—(1) Regulation 13 (escalating penalty notices) is amended as follows.

(2) In paragraph (4) after “(5)” insert “, (5A)”.

(3) In paragraph (5)—

(a) for sub-paragraph (a) substitute—

“(a) paragraph (2)(a) or (b) applies, it is the relevant number except that—

(i) in the circumstances set out in paragraph (5A) the number of persons is the number of persons in the employer's PAYE scheme or schemes that are employed by the employer; or

(ii) where the circumstances set out in paragraph (5A) do not apply and, in the Regulator's opinion the relevant number is not known, paragraph (7) applies;” and

(b) in sub-paragraph (b) for the words after “or” substitute—

“(ii) where in the Regulator's opinion the number in paragraph (i) is not known, the relevant number except that—

(aa) where paragraph (5A) applies the number of persons is the number of persons in the employer's PAYE scheme or schemes that are employed by the employer; or

(bb) where paragraph (5A) does not apply and, in the Regulator's opinion, the relevant number is not known, paragraph (7) applies.”.

(4) After paragraph (5) insert—

“(5A) This paragraph applies where—

(a) the Regulator is of the opinion that an employer's PAYE scheme (or where the Regulator is of the opinion that the employer has more than one PAYE scheme, the schemes) includes persons who are not employed by the employer; and

(b) the number of persons in the employer's PAYE scheme (or where the Regulator is of the opinion that the employer has more than one PAYE scheme, the schemes) who are employed by the employer is known to the Regulator.”.

(5) In paragraph (6)—

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (a) after “notice” insert “, including”;
  - (b) in sub-paragraph (a) after “apply,” insert “information”; and
  - (c) in sub-paragraph (b) after “applies” insert “, information”.
- (6) After paragraph (7) insert—
- “(8) In this regulation, “relevant number” means the number of persons within an employer’s PAYE scheme or, where the Regulator is of the opinion that the employer has more than one PAYE scheme, the total number of persons within those schemes.”.