

2016 No. 719

PENSIONS

**The Employers' Duties (Implementation) (Amendment)
Regulations 2016**

<i>Made</i>	- - - -	<i>7th July 2016</i>
<i>Laid before Parliament</i>		<i>11th July 2016</i>
<i>Coming into force</i>	- -	<i>1st October 2016</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by sections 29(2) and (4) and 30(8) of the Pensions Act 2008(a):

Citation and commencement

1. These Regulations may be cited as the Employers' Duties (Implementation) (Amendment) Regulations 2016 and come into force on 1st October 2016.

Amendment of the Employers' Duties (Implementation) Regulations 2010

- 2.—(1) The Employers' Duties (Implementation) Regulations 2010(b) are amended as follows.
- (2) In regulation 5 (transitional periods for money purchase and personal pension schemes)—
- (a) in paragraph (a) (prescription of first transitional period)—
 - (i) omit “is five years and three months”; and
 - (ii) after the words in parentheses, add “, ends on, but includes, 5th April 2018”.
 - (b) in paragraph (b) (prescription of second transitional period), for the words following the comma, substitute “beginning with 6th April 2018 and ending on, but including, 5th April 2019”.
- (3) In regulation 6 (transitional periods for defined benefits and hybrid schemes)—
- (a) omit “is five years and three months”; and
 - (b) after the words “comes into force”, add “, ends on, but includes, 30th September 2017”.

7th July 2016

Altmann
Minister of State,
Department for Work and Pensions

(a) 2008 c. 30. Section 99 defines “prescribed” and “regulations”.
(b) S.I. 2010/4. Regulations 5 and 6 were amended by S.I. 2012/1813.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulations 5 and 6 of the Employers' Duties (Implementation) Regulations 2010 (SI 2010/4) ("the 2010 Regulations").

The 2010 Regulations make provision for the application of various duties placed on employers by sections 2 to 9 of the Pensions Act 2008. Regulations 5 and 6 prescribe various transitional periods during which those obligations are to be phased in.

By virtue of regulation 2(2), the two transitional periods specified by regulation 5 of the 2010 Regulations will now expire on 5th April 2018 and 5th April 2019 respectively.

Regulation 2(3) of these Regulations amends regulation 6 of the 2010 Regulations, and provides that the transitional period specified in that regulation expires on 30th September 2017.

A full impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is annexed to the Explanatory Memorandum which is available alongside this instrument on the legislation.gov website.

© Crown copyright 2016

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£4.25

UK2016070817 07/2016 19585

<http://www.legislation.gov.uk/id/uksi/2016/719>

ISBN 978-0-11-114820-4



9 780111 148204