

2017 No. 79

PENSIONS

The Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment) Regulations 2017

<i>Made</i>	- - - -	<i>31st January 2017</i>
<i>Laid before Parliament</i>		<i>2nd February 2017</i>
<i>Coming into force</i>	- -	<i>6th March 2017</i>

The Secretary of State for Work and Pensions makes the following Regulations in exercise of the powers conferred by section 87A(1) and (3) of the Pensions Act 2008(a).

Citation and commencement

1. These Regulations may be cited as the Occupational and Personal Pension Schemes (Automatic Enrolment) (Amendment) Regulations 2017 and come into force on 6th March 2017.

Amendment of the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations 2010

2. In the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations 2010(b), in regulation 5D(1) (tax protection), after sub-paragraph (d) insert—

“(e) paragraph 1 (fixed protection 2016) or 9 (individual protection 2016) of Schedule 4 to the Finance Act 2016(c).”.

Signed by authority of the Secretary of State for Work and Pensions

31st January 2017

Richard Harrington
Parliamentary Under-Secretary of State
Department for Work and Pensions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Occupational and Personal Pension Schemes (Automatic Enrolment) Regulations 2010.

Regulation 2 makes provision under section 87A of the Pensions Act 2008 to add two new circumstances where the employer duties in sections 3(2) (to enrol eligible jobholders) and 5(2)

(a) 2008 c. 30. Section 87A was inserted by section 38(2) of the Pensions Act 2014 (c. 19).
(b) S.I. 2010/772. Regulation 5D was inserted by regulation 5 of S.I. 2015/501.
(c) 2016 c. 24.

(to re-enrol eligible jobholders) of that Act are turned into a discretion. Those circumstances are when paragraph 1 or 9, respectively, of Schedule 4 to the Finance Act 2016 (fixed protection 2016 and individual protection 2016 in relation to the lifetime allowance) applies to the jobholder.

© Crown copyright 2017

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

UK201701314 02/2017 19585

<http://www.legislation.gov.uk/id/uksi/2017/79>

ISBN 978-0-11-115368-0



9 780111 153680