
STATUTORY INSTRUMENTS

2017 No. 868

**The Employers' Duties (Miscellaneous
Amendments) Regulations 2017**

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

5. In regulation 2(1) (registration: general)(1)—
- (a) omit sub-paragraph (b); and
 - (b) after sub-paragraph (c) insert—
 - “(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.”.