STATUTORY INSTRUMENTS

2017 No. 79

PENSIONS

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

Made - - - - 31st January 2017

Laid before Parliament 2nd February 2017

Coming into force - 6th March 2017

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(1).

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(**2**), 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(3)."

^{(1) 2008} c. 30. Section 87A was inserted by section 38(2) of the Pensions Act 2014 (c. 19).

⁽²⁾ S.I. 2010/772. Regulation 5D was inserted by regulation 5 of S.I. 2015/501.

^{(3) 2016} c. 24.

Status: This is the original version (as it was originally made).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

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

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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) (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.