



2015 CHAPTER 5

PART 6

PRIVATE PENSIONS

Other

Power to require pension levies to be paid in respect of past periods

44.—(1) The Department may by regulations provide for the 2005 Order, and regulations made under it, to have effect, so far as relating to the requirement to pay pension levy, as if the amendments made by the 2010 regulations had always had effect.

(2) Regulations under this section may in particular—

- (a) modify the application of the 2005 Order, or regulations made under it, in relation to amounts of pension levy required to be paid because of regulations under this section;
- (b) provide for interest to be charged at a specified rate on such amounts (including in respect of periods before the coming into operation of regulations under this section).

(3) In this section—

“the 2010 regulations” means—

- (a) regulations 2, 3 and 8 of the Pension Protection Fund and Occupational Pension Schemes (Miscellaneous Amendments) Regulations (Northern Ireland) 2010, and
- (b) regulation 2 of the Occupational Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2010;

Changes to legislation: *Pensions Act (Northern Ireland) 2015, Section 44 is up to date with all changes known to be in force on or before 01 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

“pension levy” means—

- (a) a levy under regulations made under Article 103 of the 2005 Order (administration levy),
- (b) a levy under regulations made under Article 157 of that Order (initial levy), or
- (c) a levy under Article 158 of that Order (pension protection levies).

Commencement Information

II [S. 44](#) in operation at 16.7.2015 by [S.R. 2015/307](#), [art. 2\(1\)\(h\)](#)

Changes to legislation:

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Changes and effects yet to be applied to :

- specified provision(s) transitional provisions for effects of commencing S.I. 2017/297, art. 2 by [S.R. 2017/58](#) Order