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STATUTORY RULES OF NORTHERN IRELAND

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**1997 No. 142**

**The Occupational and Personal Pension Schemes  
(Levy) Regulations (Northern Ireland) 1997**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Occupational and Personal Pension Schemes (Levy) Regulations (Northern Ireland) 1997 and shall come into operation on 1st April 1997.

(2) In these Regulations—

“address of the scheme” means the place in the United Kingdom, or if more than one, the principal place, at which the management of a registrable scheme is conducted;

“the Compensation Board” means the Pensions Compensation Board<sup>(1)</sup>;

“employer” means—

- (a) in relation to an occupational pension scheme in which there are members in pensionable service, the employer of persons in the description or category of employment to which the scheme relates; and
- (b) in relation to an occupational pension scheme which is a frozen scheme, the person who was the employer of persons in the description or category of employment to which the scheme related immediately before the occurrence of the event after which the scheme became a frozen scheme;

“frozen scheme” means a registrable scheme under which benefits continue to be payable to existing members and to which—

- (a) no new members may be admitted;
- (b) no further contributions are payable by, or in respect of, existing members; and
- (c) no further benefits accrue to existing members although benefits which have already accrued to them may be increased;

“member” means—

- (a) in relation to an occupational pension scheme, any person who—
  - (i) is in pensionable service under the scheme;
  - (ii) has rights under the scheme by virtue of his pensionable service under the scheme; or
  - (iii) has rights under the scheme by virtue of having been allowed transfer credits under the scheme;
- (b) in relation to a personal pension scheme, a member of the scheme, other than a member in respect of whom entitlement under the scheme is only for benefits payable on his death;

“registrable scheme” means an occupational or a personal pension scheme—

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(1) The Pensions Compensation Board is established under section 78(1) of the Pensions Act 1995 (c. 26)

- (a) which—
  - (i) is established in the United Kingdom; or
  - (ii) has a place at which its management is conducted in the United Kingdom and has a representative appointed to carry out the functions of a trustee in the United Kingdom;
- (b) which—
  - (i) is a scheme in respect of which a person has applied for, or received, the approval of the Commissioners of Inland Revenue for the purposes of section 590 or 591 (other than subsection (2)(g)) of the Taxes Act 1988 (conditions for approval of retirement benefit schemes and discretionary approval), or for the purposes of Chapter IV of Part XIV of that Act (personal pension schemes); or
  - (ii) is a scheme which is a public service pension scheme; and
- (c) which—
  - (i) has more than one member; and
  - (ii) provides benefits which are not solely payable on the death of a member,

and, for the purposes of these Regulations, an occupational pension scheme which is a retirement benefits scheme approved under section 591(2)(h) of the Taxes Act 1988 (discretionary approval) shall be treated as a personal pension scheme;

“Registrar” means the Registrar of Occupational and Personal Pension Schemes appointed under regulation 2 of the Register of Occupational and Personal Pension Schemes Regulations 1997(2);

“registration year” means a period of 12 months beginning on 1st April;

“the Regulatory Authority” means the Occupational Pensions Regulatory Authority(3);

“scheme year” in relation to a registrable scheme means—

- (a) a year specified for the purposes of the scheme in any document comprising the scheme or, if none is so specified, a period of 12 months commencing on 1st April or on such other date as the trustees select; or
- (b) such other period (if any) exceeding 6 months but not exceeding 18 months as is selected by the trustees—
  - (i) in connection with the commencement or termination of the scheme; or
  - (ii) in connection with a variation of the date on which the year or period referred to in paragraph (a) is to commence;

“the Taxes Act 1988” means the Income and Corporation Taxes Act 1988(4);

“total membership” means the number of members—

- (a) on the day on which the scheme becomes a registrable scheme; then
- (b) at the end of the second scheme year; then
- (c) at the end of each subsequent scheme year;

“trustees”, in the case of a scheme which is not set up under a trust, means the managers of the scheme, except in relation to a scheme which is established outside the United Kingdom, and in such a case “trustees” means the person treated by the Commissioners of Inland Revenue for

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(2) S.I. 1997/371

(3) The Occupational Pensions Regulatory Authority is established under section 1(1) of the Pensions Act 1995

(4) 1988 c. 1

the time being as the administrator of the scheme for the purposes of Chapter I or Chapter IV of Part XIV of the Taxes Act 1988 (retirement benefit schemes or personal pension schemes);

“unallocated assets” means any assets of a scheme which have not been specifically allocated for the provision of benefits to or in respect of members (whether generally or individually).

(3) Subject to paragraph (4), the Interpretation Act (Northern Ireland) 1954<sup>(5)</sup> shall apply to these Regulations as it applies to a Measure of the Assembly.

(4) For the purposes of these Regulations, and notwithstanding section 39(2) of the Interpretation Act (Northern Ireland) 1954, where a period of time is expressed to begin on, or to be reckoned from, a particular day, that day shall be included in the period.

(5) In these Regulations any reference—

- (a) to a numbered Part or section is a reference to the Part or, as the case may be, section of the Pension Schemes (Northern Ireland) Act 1993 bearing that number; and
- (b) to a numbered Article is a reference to the Article of the Pensions (Northern Ireland) Order 1995 bearing that number.

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(5) 1954 c. 33 (N.I.)