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STATUTORY RULES OF NORTHERN IRELAND

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**1998 No. 85**

**PENSIONS**

**The Occupational and Personal Pension Schemes (Levy and Register) (Amendments) Regulations (Northern Ireland) 1998**

*Made* - - - - *9th March 1998*

*Coming into operation* *1st April 1998*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 2(2), 170(1) to (5), (7) and (9) and 177(2) to (4) of the Pension Schemes (Northern Ireland) Act 1993<sup>(1)</sup> and Articles 87(2) and 166(1) to (3) of the Pensions (Northern Ireland) Order 1995<sup>(2)</sup> and of all other powers enabling it in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Occupational and Personal Pension Schemes (Levy and Register) (Amendments) Regulations (Northern Ireland) 1998 and shall come into operation on 1st April 1998.

(2) In these Regulations “the Levy Regulations” means the Occupational and Personal Pension Schemes (Levy) Regulations (Northern Ireland) 1997<sup>(3)</sup>.

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

**Amendment of the Levy Regulations**

2.—(1) The Levy Regulations shall be amended in accordance with paragraphs (2) to (9).

(2) In regulation 1(2) (interpretation)—

- (a) in the definition of “registrable scheme” the words from “, and, for the purposes” to the end shall be omitted, and
- (b) for the definition of “total membership” there shall be substituted the following definition—

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(1) 1993 c. 49; section 170 was substituted by Article 161 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))  
(2) S.I. 1995/3213 (N.I. 22)  
(3) S.R. 1997 No. 142  
(4) 1954 c. 33 (N.I.)

“total membership” means, in relation to a registrable scheme as respects which a liability arises under regulation 2(1) or (2) or 5(1) in respect of a registration year, the number of its members—

- (a) in the case of a scheme—
  - (i) which has become a registrable scheme during the registration year immediately preceding the previous registration year; or
  - (ii) in respect of which no scheme year has ended before the beginning of the previous registration year,
    - on the day on which the scheme became a registrable scheme;
- (b) in any other case, on the last day of the last scheme year which ended before the beginning of the previous registration year;”.

(3) In regulation 2 (the general levy)—

- (a) in paragraphs (1), (2) and (4), at the beginning there shall be inserted “Subject to paragraph (4A),”;
- (b) after paragraph (4) there shall be inserted the following paragraph—

“(4A) No levy shall be payable under paragraph (1) or (2) in relation to a scheme in respect of any registration year—

- (a) in which that scheme becomes a registrable scheme; or
- (b) which immediately follows a registration year in which that scheme became a registrable scheme.”, and

(c) in paragraph (5)—

- (i) after “a scheme” there shall be inserted “to which paragraph (1) or (2) applies”, and
- (ii) sub-paragraph (a) shall be omitted.

(4) In regulation 3 (amount of the general levy)—

- (a) in paragraph (2)(a) after “occupational pension scheme,” there shall be inserted “except one which is approved under section 591(2)(h) of the Taxes Act 1988 (discretionary approval),” and
- (b) in paragraph (2)(b) after “personal pension scheme,” there shall be inserted “or a registrable occupational pension scheme which is approved under section 591(2)(h) of the Taxes Act 1988,”.

(5) In regulation 4 (payment of the general levy)—

- (a) in paragraph (2) the words “, subject to paragraph (3),” shall be omitted, and
- (b) paragraph (3) shall be omitted.

(6) In regulation 5 (the compensation levy)—

- (a) for paragraph (1) there shall be substituted the following paragraphs—

“(1) Subject to paragraph (1A), for the purpose of meeting the expenditure of the Compensation Board, the trustees of every registrable occupational pension scheme established by trust, except a scheme to which regulation 3(2)(b) applies, shall, in respect of each registration year, be liable to pay a levy to the Compensation Board.

(1A) No levy shall be payable under paragraph (1) in relation to a scheme in respect of any registration year—

- (a) in which that scheme becomes a registrable scheme; or
- (b) which immediately follows a registration year in which that scheme became a registrable scheme.”, and

- (b) in paragraph (4), sub-paragraph (a) shall be omitted.
- (7) In regulation 7 (payment of the compensation levy)—
  - (a) in paragraph (1) the words “, subject to paragraph (2),” shall be omitted, and
  - (b) paragraph (2) shall be omitted.
- (8) In regulation 11(c) (modification of Article 75), in the substituted paragraph (3), in the definition of “registrable scheme” the words from “, and, for this purpose” to the end shall be omitted.
- (9) For the Schedule (amount of general levy and maximum amount of compensation levy) there shall be substituted the Schedule set out in the Schedule to these Regulations.

### **Amendment of the Register of Occupational and Personal Pension Schemes Regulations**

**3.—**(1) The Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 1997<sup>(5)</sup> shall be amended in accordance with paragraphs (2) to (5).

- (2) In regulation 1(2) (interpretation)—
  - (a) in the definition of “member”, in paragraph (b) the words “or a scheme treated as such” shall be omitted;
  - (b) in the definition of “registrable scheme” the words from “; and, for the purposes” to the end shall be omitted, and
  - (c) the definition of “total membership” shall be omitted.
- (3) In regulation 2<sup>(6)</sup> (information required in respect of registrable schemes)—
  - (a) in paragraph (1) for sub-paragraph (g) there shall be substituted the following sub-paragraph—
    - “(g) the number of members of the scheme;”, and
  - (b) after paragraph (2) there shall be added the following paragraph—
    - “(2A) For the purposes of paragraph (2) as it relates to the information specified in paragraph (1)(g), the information shall be provided by reference to the date on which the scheme became a registrable scheme.”.
- (4) In regulation 3 (notification of changes) for paragraph (2) there shall be substituted the following paragraph—
  - “(2) Where the Registrar in writing requests the trustees of a registrable scheme to notify the Registrar of the number of members of the scheme on the last day of such scheme year as shall be specified by the Registrar in that request, the trustees shall, not more than 56 days after receiving that request, give notice in writing to the Registrar of the number of members of the scheme on that day.”.
- (5) In regulation 6(3)<sup>(7)</sup> (transitional provisions — provision of information) for “regulation 2(1)(c) and (g) to (j)” there shall be substituted “regulation 2(1)(c) and (h) to (j)”.

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<sup>(5)</sup> S.R. 1997 No. 102, amended by S.R. 1997 Nos. 271 and 544

<sup>(6)</sup> Regulation 2 was amended by regulation 2(3) of S.R. 1997 No. 271 and regulation 10 of S.R. 1997 No. 544

<sup>(7)</sup> Regulation 6(3) was amended by regulation 2(4) of S.R. 1997 No. 271

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Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland  
on

L.S.

9th March 1998.

*John O'Neill*  
Assistant Secretary

SCHEDULE

Regulation 2(9)

**Schedule to be substituted for the Schedule to the Levy Regulations**

“SCHEDULE

Regulations 3(2) and 6(2)

**Amount of the General Levy and Maximum  
Amount per Member of the Compensation Levy**

**Part I**

The amount of the general levy in the case of schemes to which regulation 3(2)(a) applies shall be calculated by reference to the following sub-paragraphs—

- (a) where the total membership of the scheme is at least 2 but not greater than 11, £10·00;
- (b) where the total membership of the scheme is at least 12 but not greater than 99, the amount calculated by multiplying £1·10 by the total membership of the scheme;
- (c) where the total membership of the scheme is at least 100 but not greater than 999, the greater of—
  - (i) the amount calculated by multiplying 80p by the total membership of the scheme; or
  - (ii) £110;
- (d) where the total membership of the scheme is at least 1,000 but not greater than 4,999, the greater of—
  - (i) the amount calculated by multiplying 65p by the total membership of the scheme; or
  - (ii) £800;
- (e) where the total membership of the scheme is at least 5,000 but not greater than 9,999, the greater of—
  - (i) the amount calculated by multiplying 50p by the total membership of the scheme; or
  - (ii) £3,250;
- (f) where the total membership of the scheme is 10,000 or over, the greater of—
  - (i) the amount calculated by multiplying 35p by the total membership of the scheme; or
  - (ii) £5,000.

**Part II**

The amount of the general levy in the case of schemes to which regulation 3(2)(b) of these Regulations applies, shall be calculated by reference to the following sub-paragraphs—

- (a) where the total membership of the scheme is at least 2 but not greater than 11, £3·75;
- (b) where the total membership of the scheme is at least 12 but not greater than 99, the amount calculated by multiplying 35p by the total membership of the scheme;
- (c) where the total membership of the scheme is at least 100 but not greater than 999, the greater of—
  - (i) the amount calculated by multiplying 25p by the total membership of the scheme; or
  - (ii) £35;
- (d) where the total membership of the scheme is at least 1,000 but not greater than 4,999, the greater of—

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- (i) the amount calculated by multiplying 20p by the total membership of the scheme; or
- (ii) £250;
- (e) where the total membership of the scheme is at least 5,000 but not greater than 9,999, the greater of—
  - (i) the amount calculated by multiplying 15p by the total membership of the scheme; or
  - (ii) £1,000;
- (f) where the total membership of the scheme is 10,000 or over, the greater of—
  - (i) the amount calculated by multiplying 10p by the total membership of the scheme; or
  - (ii) £1,500.

### Part III

The maximum amount per member of the compensation levy is 23p.”

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#### EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These Regulations make amendments to the Occupational and Personal Pension Schemes (Levy) Regulations (Northern Ireland) 1997 (“the Levy Regulations”) and the Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 1997 (“the Register Regulations”).

Regulation 2 amends the Levy Regulations to substitute a new definition of “total membership” in regulation 1 and to change the definition of “registrable scheme” in that regulation and in the modification of Article 75(3) of the Pensions (Northern Ireland) Order 1995 (“the Order”) effected by regulation 11. Regulations 2 and 5 of the Levy Regulations are amended to exclude liability for the general levy or the compensation levy in relation to schemes which have become registrable schemes in the current, or the immediately preceding, registration year, and consequential amendments are made to regulations 4 and 7. Amendments are also made to regulation 3 with respect to the calculation of the general levy, and to regulation 5 as respects exemption from liability for the compensation levy, in relation to occupational pension schemes approved under section 591(2)(h) of the Income and Corporation Taxes Act 1988. A new Schedule is substituted in the Levy Regulations specifying increased rates in relation to the general levy.

Regulation 3 amends the Register Regulations to remove the definition of “total membership” and to change the definitions of “member” and “registrable scheme”. It also makes further provision in regulations 2 and 3 of those Regulations for the dates by reference to which information about scheme membership is to be provided to the Registrar, for inclusion in the register, and deletes a transitional provision in regulation 6(3) requiring the provision of similar information.

As these Regulations, in so far as they are made under Part II of the Order, make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Social Security in relation to Great Britain, the requirement for consultation under Article 117(1) of the Order does not apply by virtue of paragraph (2)(e) of that Article.

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