
STATUTORY RULES OF NORTHERN IRELAND

2005 No. 147

**The Occupational Pension Schemes (Levies)
Regulations (Northern Ireland) 2005**

**PART IV
GENERAL**

Meaning of “the levies” in Part IV

13. Subject to regulation 14(3), in this Part “the levies” means the administration levy, the PPF Ombudsman levy and the initial levy.

Attribution of payments in respect of levies

14.—(1) This regulation applies where –

- (a) a payment is made in respect of a levy; and
- (b) it is not apparent to which of two or more of the levies the payment relates.

(2) The amount paid is to be apportioned between those two or more levies in the same proportions as the amounts outstanding in respect of each of them at the date the payment is made bear to the total amount outstanding in respect of both or, as the case may be, all of them at that date.

(3) In this regulation “the levies” includes any pension protection levy and any fraud compensation levy.

Multi-employer schemes

15.—(1) If a scheme in relation to which there is more than one employer is divided into two or more sections and the provisions of the scheme are such that they meet conditions A and B, the provisions of these Regulations (apart from this regulation) apply as if each section of the scheme were a separate scheme.

(2) Condition A is that contributions payable to the scheme by an employer, or by a member in employment under that employer, are allocated to the section that applies to that employer or, if more than one section applies to the employer, to the section which is appropriate in respect of the employment in question.

(3) Condition B is that a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section.

(4) For the purposes of paragraph (1), any provisions of the scheme by virtue of which contributions or transfers of assets may be made to make provision for death benefits are disregarded.

(5) If paragraph (1) applies and, by virtue of any provisions of the scheme, contributions or transfers of assets to make provision for death benefits are made to a section (“the death benefits section”) the assets of which may only be applied for the provision of death benefits, the death benefits section is also to be treated as a separate scheme.

(6) For the purpose of this regulation, any provisions of the scheme by virtue of which assets attributable to one section may on the winding up of the scheme or a section be used for the purposes of another section are disregarded.

Partially guaranteed schemes

16.—(1) This regulation applies if a relevant public authority has –

- (a) given a guarantee in relation to any part of a scheme, any benefits payable under the scheme or any member of the scheme; or
- (b) made any other arrangements for the purposes of securing that the assets of the scheme are sufficient to meet any part of its liabilities.

(2) The provisions of these Regulations (apart from this regulation) apply as if the scheme did not include any part of the scheme –

- (a) in relation to which the guarantee has been given;
- (b) which relates to benefits payable under the scheme in relation to which the guarantee has been given; or
- (c) which relates to benefits payable under the scheme in relation to the liabilities for which those other arrangements have been made.

(3) In this regulation “relevant public authority” has the meaning given in Article 280(4) of the 2005 Order.

Hybrid schemes

17. These Regulations (apart from this regulation) apply in the case of any scheme that is a hybrid scheme (as defined in Article 280(4) of the 2005 Order) as if the scheme did not include any part of the scheme relating to money purchase benefits.

Avoidance of double liability: schemes in Great Britain

18.—(1) This regulation applies if, apart from paragraph (2), any of the levies would be payable in respect of a scheme in respect of which a corresponding Great Britain levy is imposed.

(2) The scheme is only an eligible scheme for the purposes of the levy in question if the address of the scheme is in Northern Ireland.

(3) For this purpose, the address of the scheme is the place in the United Kingdom at which the management of the scheme is conducted or, if there is more than one such place, the principal such place.

(4) For the purposes of paragraph (1), a levy is a corresponding Great Britain levy –

- (a) in the case of the administration levy, if it is imposed under regulation 4(1) of the Occupational Pension Schemes (Levies) Regulations 2005(1);
- (b) in the case of the PPF Ombudsman levy, if it is imposed under regulation 4(2) of those Regulations; and
- (c) in the case of the initial levy, if it is imposed under regulation 9 of those Regulations.