
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 210

PENSIONS

**The Occupational Pension Schemes (Levies)
(Amendment) Regulations (Northern Ireland) 2007**

Made - - - - 23rd March 2007

Coming into operation in accordance with regulation 1

The Department for Social Development makes the following Regulations in exercise of the powers conferred by Articles 103(1), (3) and (7)(b), 110(1)(b), 191(3) and (4) and 287(3) of the Pensions (Northern Ireland) Order 2005(1).

In accordance with Article 103(4) of that Order it has consulted the Board of the Pension Protection Fund(2) in relation to regulation 2(7).

Citation and commencement

1. These Regulations may be cited as the Occupational Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2007 and shall come into operation—

- (a) for the purposes of this regulation and regulation 2(9), on 30th March 2007, and
- (b) for all other purposes, on 1st April 2007.

Amendment of the Occupational Pension Schemes (Levies) Regulations

2.—(1) The Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005(3) shall be amended in accordance with paragraphs (2) to (11).

- (2) In regulation 2 (interpretation) omit the definition of “the PPF Ombudsman levy”.
- (3) For the cross heading to Part II substitute “ADMINISTRATION LEVY”.
- (4) Omit regulation 3 (meaning of “the levies” in Part II).
- (5) In regulation 4 (liability for the levies)—
 - (a) for the heading substitute “Liability for the administration levy”;
 - (b) omit paragraph (2);

(1) [S.I. 2005/255 \(N.I. 1\)](#); Article 110(1) is modified in its application to multi-employer schemes by Part VI of [S.R. 2005 No. 91](#) as substituted by regulation 3(4) of [S.R. 2005 No. 357](#)
(2) The Board of the Pension Protection Fund is established by section 107 of the Pensions Act 2004 (c. 35)
(3) [S.R. 2005 No. 147](#) as amended by [S.R. 2006 No. 162](#)

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- (c) in paragraph (3) for “Subject to paragraph (4), the levies are” substitute “The administration levy is”;
- (d) omit paragraph (4)(4);
- (e) in paragraph (5) for “The levies in respect of a financial year are” substitute “The administration levy in respect of a financial year is”;
- (f) in paragraph (6) for “the levies are” substitute “the administration levy is”.
- (6) In regulation 5(1) (the reference day) for “each of the levies” substitute “the administration levy”.
- (7) In regulation 6 (the amount payable) for paragraph (2)(5) substitute—
“(2) This is the Table for the administration levy for the financial year ending with 31st March 2008—

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>Number of members on the reference day</i>	<i>Amount of levy calculated by reference to number of members (M)</i>	<i>Minimum amount of levy</i>
2 to 11		£35
12 to 99	£3.70 x M	
100 to 999	£2.66 x M	£370
1,000 to 4,999	£2.07 x M	£2,670
5,000 to 9,999	£1.57 x M	£10,360
10,000 or more	£1.10 x M	£15,690.”.

- (8) In regulation 7(2) (schemes eligible for only part of the financial year) for “each of the levies” substitute “the administration levy”.
- (9) After regulation 7 insert—

“Waiver of the administration levy

- 7A.**—(1) This regulation applies to an eligible scheme if, in respect of a financial year—
- (a) any amount payable by way of any pension protection levy in respect of the scheme is waived under regulations made under Article 164(8)(b) of the 2005 Order; and
- (b) the scheme is not a scheme which is authorised under Article 137 of the 2005 Order(6) to continue as a closed scheme.
- (2) In respect of the same financial year, any amount payable by way of the administration levy in respect of the scheme is also waived.”.
- (10) In regulation 13(7) (meaning of “the levies” in Part IV) omit “, the PPF Ombudsman levy”.
- (11) In regulation 18(4) (avoidance of double liability: schemes in Great Britain) omit sub-paragraph (b)(8).

(4) Paragraph (4) was amended by regulation 2(2) of [S.R. 2006 No. 162](#)

(5) Paragraph (2) was amended by regulation 2(4) of [S.R. 2006 No. 162](#)

(6) Article 137 is modified in its application to partially guaranteed schemes and multi-employer schemes by, respectively, [S.R. 2005 Nos. 55 and 91](#) (as amended by [S.R. 2005 Nos. 194 and 357](#))

(7) Regulation 13 was amended by regulation 2(5) of [S.R. 2006 No. 162](#)

(8) Sub-paragraph (b) was amended by regulation 2(8)(a) of [S.R. 2006 No. 162](#)

Revocations

3. Regulation 2(2), (4) and (8)(a) of the Occupational Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2006(9) is revoked.

Sealed with the Official Seal of the Department for Social Development on 23rd March 2007

(L.S.)

John O'Neill
A senior officer of the Department for Social
Development

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EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 of these Regulations amends the Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005 to—

remove all references to the PPF Ombudsman levy. This is the levy for the purpose of meeting expenditure relating to the Ombudsman for the Board of the Pension Protection Fund (paragraphs (2) to (6), (8), (10) and (11));

specify the rate at which the administration levy is payable. This is the levy for the purpose of meeting expenditure relating to the Board of the Pension Protection Fund (“the Board”). For the financial year ending with 31st March 2008, there is an increase to the basis of the calculation of the levy in the range of 47% to 49% (column 2 of the Table). The increase to the level of the minimum amount payable is in the range of 45% to 49% (column 3 of the Table). The increases are based on costs incurred in establishing the Board, the Board’s estimate of its administration costs requirement for the financial year ending with 31st March 2008 and changes in scheme membership data (paragraph (7));

set out the circumstances of a waiver of the administration levy payable in respect of an eligible scheme. If any pension protection levy payable in respect of the scheme has been waived for a financial year, the administration levy for that year is also waived (paragraph (9)).

Regulation 3 of these Regulations makes consequential revocations.

As these Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain, the requirement to consult under Article 289(1) of the Pensions (Northern Ireland) Order 2005 does not apply by virtue of paragraph (2)(e) of that Article.