

**2008 No. 97**

**PENSIONS**

**The Occupational and Personal Pension Schemes  
(General Levy) (Amendment) Regulations  
(Northern Ireland) 2008**

*Made* - - - -

*10th March 2008*

*Coming into operation* -

*1st April 2008*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 170 and 177(2) of the Pension Schemes (Northern Ireland) Act 1993(a) and now vested in it(b).

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Occupational and Personal Pension Schemes (General Levy) (Amendment) Regulations (Northern Ireland) 2008 and shall come into operation on 1st April 2008.

(2) The Interpretation Act (Northern Ireland) 1954(c) shall apply to these Regulations as it applies to an Act of the Assembly.

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(a) 1993 c. 49; section 170 was substituted by Article 161 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and amended by paragraph 3 of Schedule 1, paragraph 23 of Schedule 10 and Schedule 11 to the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1))  
(b) See Article 8(b) of S.R. 1999 No. 481  
(c) 1954 c. 33 (N.I.)

## Amendment of the Occupational and Personal Pension Schemes (General Levy) Regulations

2.—(1) The Occupational and Personal Pension Schemes (General Levy) Regulations (Northern Ireland) 2005<sup>(a)</sup> shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 5 (amount of the general levy: occupational pension schemes) for the Table substitute—

“TABLE

<i>Column 1</i> <i>Number of members on the reference day</i>	<i>Column 2</i> <i>Amount of levy calculated by reference to number of members (M)</i>	<i>Column 3</i> <i>Minimum amount of levy</i>
2 to 11		£33
12 to 99	£3.35 x M	
100 to 999	£2.42 x M	£340
1,000 to 4,999	£1.88 x M	£2,420
5,000 to 9,999	£1.43 x M	£9,400
10,000 or more	£1.00 x M	£14,300”.

(3) In regulation 6 (amount of the general levy: personal pension schemes) for the Table substitute—

“TABLE

<i>Column 1</i> <i>Number of members on the reference day</i>	<i>Column 2</i> <i>Amount of levy calculated by reference to number of members (M)</i>	<i>Column 3</i> <i>Minimum amount of levy</i>
2 to 11		£14
12 to 99	£1.34 x M	
100 to 999	£0.94 x M	£140
1,000 to 4,999	£0.81 x M	£940
5,000 to 9,999	£0.54 x M	£4,050
10,000 or more	£0.41 x M	£5,400”.

Sealed with the Official Seal of the Department for Social Development on 10th March 2008

(L.S.)

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

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(a) S.R. 2005 No. 92 as amended by S.R. 2006 No. 65

## EXPLANATORY NOTE

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

These Regulations further amend the Occupational and Personal Pension Schemes (General Levy) Regulations (Northern Ireland) 2005 (“the 2005 Regulations”).

Regulation 2 substitutes the Tables in regulations 5 and 6 of the 2005 Regulations to specify the new figures to be used in calculating the rate at which the general levy is payable for the financial year beginning on 1st April 2008 and subsequent financial years. The purpose of the general levy is to meet the expenditure mentioned in section 170(1) of the Pension Schemes (Northern Ireland) Act 1993. Specified occupational and personal pension schemes pay the general levy (see regulation 2 of the 2005 Regulations).

The figures used to calculate the rate of the general levy have increased to reflect higher expenditure by the Pensions Regulator, the Pensions Advisory Service and the Pensions Ombudsman, and the recovery of a £20·8 million deficit from previous years.