

**2010 No. 249**

**PENSIONS**

**The Occupational Pension Schemes (Levies) (Amendment)  
Regulations (Northern Ireland) 2010**

*Made* - - - - - *28th July 2010*

*Coming into operation* - *29th July 2010*

*Approved by resolution of the Assembly on 6th December 2010*

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

**Citation and commencement**

1. These Regulations may be cited as the Occupational Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2010 and shall come into operation on 29th July 2010.

**Amendment of the Occupational Pension Schemes (Levies) Regulations**

2.—(1) The Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005(b) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 7(c) (schemes eligible for only part of the financial year) after paragraph (2) add—

“(3) Where a scheme to which this regulation applies becomes an eligible scheme during a financial year by virtue of—

(a) regulation 2(1A) of the Pension Protection Fund (Entry Rules) Regulations (Northern Ireland) 2005(d) (schemes which are not eligible schemes); or

(b) regulation 2A of the Pension Protection Fund (Partially Guaranteed Schemes) (Modification) Regulations (Northern Ireland) 2005(e) (schemes to which regulation 2(1) does not apply),

paragraph (2) does not apply to the scheme (and accordingly the full amount of the administration levy is payable for that year).”.

(3) In regulation 16 (partially guaranteed schemes)—

(a) in paragraph (1) for “This regulation” substitute “Subject to paragraph (1A), this regulation”;

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(a) S.I. 2005/255 (N.I. 1)

(b) S.R. 2005 No. 147; relevant amending Regulations are S.R. 2007 No. 210

(c) Regulation 7 was amended by regulation 2(8) of S.R. 2007 No. 210

(d) S.R. 2005 No. 126; regulation 2(1A) was inserted by regulation 3(2) of S.R. 2010 No. 32

(e) S.R. 2005 No. 55; regulation 2A was inserted by regulation 2(4) of S.R. 2010 No. 32

(b) after paragraph (1) insert—

“(1A) This regulation does not apply where regulation 2A of the Pension Protection Fund (Partially Guaranteed Schemes) (Modification) Regulations (Northern Ireland) 2005 (schemes to which regulation 2(1) does not apply) applies.”.

Sealed with the Official Seal of the Department for Social Development on 28th July 2010

(L.S.)

*Dave Wall*

A senior officer of the Department for Social Development

### **EXPLANATORY NOTE**

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

These Regulations implement, in respect of the administration levy, the decision of the Commission of the European Communities No. C 55/2007 of 11th February 2009 (O.J. No. L242, 15.9.09, p.21) that the exemption from the payment of a levy to the Pension Protection Fund corresponding to the pension liabilities covered by a Crown guarantee constitutes State aid that is incompatible with the common market within the meaning of Article 87 of the Treaty establishing the European Community (O.J. No. C115, 24.12.02, p.33), now Article 107 of the Treaty on the Functioning of the European Union.

Regulation 2(2) amends regulation 7 of the Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005 as it applies to an occupational pension scheme with a guarantee from a relevant public authority which becomes an eligible scheme during a financial year. Regulation 2(3) amends regulation 16 of those Regulations to provide that it does not apply to a scheme to which regulation 2A of the Pension Protection Fund (Partially Guaranteed Schemes) (Modification) Regulations (Northern Ireland) 2005 applies.

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.

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