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STATUTORY INSTRUMENTS

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**2005 No. 626**

**The Occupational and Personal Pension  
Schemes (General Levy) Regulations 2005**

**Avoidance of double liability: schemes in Northern Ireland**

**10.**—(1) This regulation applies if, apart from paragraph (2), the general levy would be payable in respect of a scheme in respect of which a corresponding Northern Ireland levy is imposed.

(2) The general levy is only imposed in respect of that scheme if the address of the scheme is in Great Britain.

(3) For the purposes of paragraph (1) a levy is a corresponding Northern Ireland levy if it is imposed under any equivalent provision to section 175 of the 1993 Act and regulation 3.

(4) For the purposes of paragraph (2) 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 place.