
STATUTORY INSTRUMENTS

2006 No. 558

**The Occupational Pension Schemes (Fraud
Compensation Levy) Regulations 2006**

Avoidance of double liability: schemes in Northern Ireland

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

(2) The fraud compensation levy is only payable if the address of the scheme is in Great Britain.

(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 fraud compensation levy is a corresponding Northern Ireland levy if it is imposed under provisions equivalent to those made under section 189 of the Act (fraud compensation levy).

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Fraud Compensation Levy) Regulations 2006, Section 10.