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

(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—

Column 1	*Column 2*	*Column 3*
Number of members on the reference day	*Amount of levy calculated by reference to number of members (M)*	*Minimum amount of levy*
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