STATUTORY RULES OF NORTHERN IRELAND

1998 No. 85

PENSIONS

The Occupational and Personal Pension Schemes (Levy and Register) (Amendments) Regulations (Northern Ireland) 1998

Made - - - -	*9th March 1998*
Coming into operation	*1st April 1998*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 2(2), 170(1) to (5), (7) and (9) and 177(2) to (4) of the Pension Schemes (Northern Ireland) Act 1993(**1**) and Articles 87(2) and 166(1) to (3) of the Pensions (Northern Ireland) Order 1995(**2**) and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Occupational and Personal Pension Schemes (Levy and Register) (Amendments) Regulations (Northern Ireland) 1998 and shall come into operation on 1st April 1998.

(2) In these Regulations "the Levy Regulations" means the Occupational and Personal Pension Schemes (Levy) Regulations (Northern Ireland) 1997(**3**).

(3) The Interpretation Act (Northern Ireland) 1954(**4**) shall apply to these Regulations as it applies to a Measure of the Assembly.

Amendment of the Levy Regulations

2.—(1) The Levy Regulations shall be amended in accordance with paragraphs (2) to (9).

(2) In regulation 1(2) (interpretation)—

(a) in the definition of "registrable scheme" the words from ", and, for the purposes" to the end shall be omitted, and

(b) for the definition of "total membership" there shall be substituted the following definition —

(**1**) 1993 c. 49; section 170 was substituted by Article 161 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))
(**2**) S.I. 1995/3213 (N.I. 22)
(**3**) S.R. 1997 No. 142
(**4**) 1954 c. 33 (N.I.)

""total membership" means, in relation to a registrable scheme as respects which a liability arises under regulation 2(1) or (2) or 5(1) in respect of a registration year, the number of its members—

(a) in the case of a scheme—

(i) which has become a registrable scheme during the registration year immediately preceding the previous registration year; or

(ii) in respect of which no scheme year has ended before the beginning of the previous registration year,

on the day on which the scheme became a registrable scheme;

(b) in any other case, on the last day of the last scheme year which ended before the beginning of the previous registration year;".

(3) In regulation 2 (the general levy)—

(a) in paragraphs (1), (2) and (4), at the beginning there shall be inserted "Subject to paragraph (4A),";

(b) after paragraph (4) there shall be inserted the following paragraph—

"(4A) No levy shall be payable under paragraph (1) or (2) in relation to a scheme in respect of any registration year—

(a) in which that scheme becomes a registrable scheme; or

(b) which immediately follows a registration year in which that scheme became a registrable scheme.", and

(c) in paragraph (5)—

(i) after "a scheme" there shall be inserted "to which paragraph (1) or (2) applies", and

(ii) sub-paragraph (*a*) shall be omitted.

(4) In regulation 3 (amount of the general levy)—

(a) in paragraph (2)(*a*) after "occupational pension scheme," there shall be inserted "except one which is approved under section 591(2)(*h*) of the Taxes Act 1988 (discretionary approval),", and

(b) in paragraph (2)(*b*) after "personal pension scheme," there shall be inserted "or a registrable occupational pension scheme which is approved under section 591(2)(*h*) of the Taxes Act 1988,".

(5) In regulation 4 (payment of the general levy)—

(a) in paragraph (2) the words ", subject to paragraph (3)," shall be omitted, and

(b) paragraph (3) shall be omitted.

(6) In regulation 5 (the compensation levy)—

(a) for paragraph (1) there shall be substituted the following paragraphs—

"(1) Subject to paragraph (1A), for the purpose of meeting the expenditure of the Compensation Board, the trustees of every registrable occupational pension scheme established by trust, except a scheme to which regulation 3(2)(*b*) applies, shall, in respect of each registration year, be liable to pay a levy to the Compensation Board.

(1A) No levy shall be payable under paragraph (1) in relation to a scheme in respect of any registration year—

(a) in which that scheme becomes a registrable scheme; or

(b) which immediately follows a registration year in which that scheme became a registrable scheme.", and

(b) in paragraph (4), sub-paragraph (*a*) shall be omitted.

(7) In regulation 7 (payment of the compensation levy)—

(a) in paragraph (1) the words ", subject to paragraph (2)," shall be omitted, and

(b) paragraph (2) shall be omitted.

(8) In regulation 11(*c*) (modification of Article 75), in the substituted paragraph (3), in the definition of "registrable scheme" the words from ", and, for this purpose" to the end shall be omitted.

(9) For the Schedule (amount of general levy and maximum amount of compensation levy) there shall be substituted the Schedule set out in the Schedule to these Regulations.

Amendment of the Register of Occupational and Personal Pension Schemes Regulations

3.—(1) The Register of Occupational and Personal Pension Schemes Regulations (Northern Ireland) 1997(**5**) shall be amended in accordance with paragraphs (2) to (5).

(2) In regulation 1(2) (interpretation)—

(a) in the definition of "member", in paragraph (*b*) the words "or a scheme treated as such" shall be omitted;

(b) in the definition of "registrable scheme" the words from "; and, for the purposes" to the end shall be omitted, and

(c) the definition of "total membership" shall be omitted.

(3) In regulation 2(**6**) (information required in respect of registrable schemes)—

(a) in paragraph (1) for sub-paragraph (*g*) there shall be substituted the following sub-paragraph—

"(g) the number of members of the scheme;", and

(b) after paragraph (2) there shall be added the following paragraph—

"(2A) For the purposes of paragraph (2) as it relates to the information specified in paragraph (1)(*g*), the information shall be provided by reference to the date on which the scheme became a registrable scheme.".

(4) In regulation 3 (notification of changes) for paragraph (2) there shall be substituted the following paragraph—

"(2) Where the Registrar in writing requests the trustees of a registrable scheme to notify the Registrar of the number of members of the scheme on the last day of such scheme year as shall be specified by the Registrar in that request, the trustees shall, not more than 56 days after receiving that request, give notice in writing to the Registrar of the number of members of the scheme on that day.".

(5) In regulation 6(3)(**7**) (transitional provisions — provision of information) for "regulation 2(1)(*c*) and (*g*) to (*j*)" there shall be substituted "regulation 2(1)(*c*) and (*h*) to (*j*)".

(**5**) S.R. 1997 No. 102, amended by S.R. 1997 Nos. 271 and 544
(**6**) Regulation 2 was amended by regulation 2(3) of S.R. 1997 No. 271 and regulation 10 of S.R. 1997 No. 544
(**7**) Regulation 6(3) was amended by regulation 2(4) of S.R. 1997 No. 271