



# Pension Schemes (Northern Ireland) Act 1993

## 1993 CHAPTER 49

### PART XI **N.I.**

#### GENERAL AND MISCELLANEOUS PROVISIONS

##### *Financial provisions*

#### 169 [<sup>F1</sup>Grants to advisory bodies etc.] **N.I.**

- (1) The [<sup>F2</sup>Regulatory Authority] may make grants on such terms and conditions as they think fit to any person providing advice or assistance, or carrying out other prescribed functions, in connection with occupational or personal pensions.
- (2) The Department may pay the [<sup>F2</sup>Regulatory Authority] such sums as the Department may think fit towards any expenditure of theirs in making grants under this section.
- [<sup>F3</sup>(3) The Department may make grants on such terms and conditions as the Department thinks fit to any person or body of persons providing advice or assistance, or carrying out other prescribed functions, in connection with occupational or personal pensions.]

#### Textual Amendments

- F1** S. 169 heading substituted (7.6.2012) by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\), ss. 32\(3\), 34\(3\); S.R. 2012/233, art. 2\(2\)\(h\)](#)
- F2** Words in s. 169 substituted (1.4.1997) by [S.I. 1995/3213 \(N.I. 22\), art. 147, Sch. 3 para. 63; S.R. 1997/192, art. 2\(a\)](#)
- F3** S. 169(3) added (7.6.2012) by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\), ss. 32\(2\), 34\(3\); S.R. 2012/233, art. 2\(2\)\(h\)](#)

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**[<sup>F4</sup>170 Levies towards certain expenditure. N.I.]**

- (1) For the purpose of meeting expenditure—
  - <sup>F5</sup>(a) .....
  - (b) under Part X and section 169, <sup>F6</sup>...
  - [<sup>F7</sup>(c) of the Regulatory Authority (including the establishment of the Authority under the Pensions Act 2004), or
  - (d) of the Lord Chancellor in meeting the costs of the legal assistance scheme established by virtue of section 106 of the Pensions Act 2004 (legal assistance in connection with proceedings before [<sup>F8</sup>a tribunal in relation to a decision of the Regulatory Authority]),]

regulations may make provision for imposing levies in respect of prescribed occupational or prescribed personal pension schemes.

- (2) Any levy imposed under subsection (1) is payable to the Department by or on behalf of—
  - (a) the administrators of any prescribed public service pension scheme,
  - (b) the trustees or managers of any other prescribed occupational or prescribed personal pension scheme, or
  - (c) any other prescribed person,
 at prescribed rates and at prescribed times.

- (3) Regulations made by virtue of subsection (1)—
  - (a) in determining the amount of any levy in respect of the Regulatory Authority, must take account (among other things) of <sup>F9</sup>...
    - [ any amounts paid to the Department under section 164(4) of this Act <sup>F9</sup>(i) or Article 10 of the Pensions (Northern Ireland) Order 1995 (civil penalties), and
    - (ii) any fees paid to the Regulatory Authority under paragraph 25 of Schedule 1 to the Pensions Act 2004 (fees for applications), and]
  - (b) in determining the amount of expenditure in respect of which any levy is to be imposed, may take one year with another and, accordingly, may have regard to expenditure estimated to be incurred in current or future periods and to actual expenditure incurred in previous periods (including periods ending before the coming into operation of this subsection).

<sup>F10</sup>(4) .....

<sup>F10</sup>(5) .....

<sup>F10</sup>(6) .....

<sup>F10</sup>(7) .....

[<sup>F11</sup>(8) An amount payable by a person on account of a levy imposed under this section shall be a debt due from him to the Department, and an amount so payable shall be recoverable by the Department accordingly or, if the Department so determines, by the Regulatory Authority on its behalf.]

- (9) Without prejudice to the generality of [<sup>F12</sup>subsection (1)], regulations under this section may include provision relating to—
  - (a) the collection and recovery of amounts payable by way of levy under this section, or

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(b) the circumstances in which any such amount may be waived.]

#### Textual Amendments

- F4** S. 170 substituted (19.11.1996 for certain purposes otherwise 1.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 161**; S.R. 1996/534, **art. 2(a)**; S.R. 1997/192, **art. 2(a)**
- F5** S. 170(1)(a) repealed (25.2.2005 for specified purposes, 1.4.2005 for all other purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **art. 1(2)**, **Sch. 11**; S.R. 2005/48, **art. 2(3)(a)**, **Sch. Pt. 3**
- F6** Word in s. 170(1)(b) repealed (25.2.2005 for specified purposes, 1.4.2005 for all other purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **art. 1(2)**, **Sch. 1 para. 3(2)**, **Sch. 11**; S.R. 2005/48, **art. 2(3)(a)**, **Sch. Pt. 3**
- F7** S. 170(1)(c)-(d) substituted for s. 170(1)(c) (25.2.2005 for specified purposes, 1.4.2005 for all other purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **art. 1(2)**, **Sch. 1 para. 3(2)**; S.R. 2005/48, **art. 2(3)(a)**, **Sch. Pt. 3**
- F8** Words in s. 170(1)(d) substituted (6.4.2010) by Pensions Regulator Tribunal (Transfer of Functions) Act (Northern Ireland) 2010 (c. 4), s. 5(2), **Sch. 1 para. 1** (with **Sch. 2**); S.R. 2010/101, **art. 2**
- F9** Words in s. 170(3)(a) substituted (25.2.2005 for specified purposes, 1.4.2005 for all other purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **art. 1(2)**, **Sch. 1 para. 3(3)**; S.R. 2005/48, **art. 2(3)(a)**, **Sch. Pt. 3**
- F10** S. 170(4)-(7) repealed (25.2.2005 for specified purposes, 1.4.2005 for all other purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **art. 1(2)**, **Sch. 11**; S.R. 2005/48, **art. 2(3)(a)**, **Sch. Pt. 3**
- F11** S. 170(8) substituted (25.2.2005 for specified purposes, 1.4.2005 for all other purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **art. 1(2)**, **Sch. 10 para. 23(a)**; S.R. 2005/48, **art. 2(3)(a)**, **Sch. Pt. 3** (with **art. 6**)
- F12** Words in s. 170(9) substituted (25.2.2005 for specified purposes, 1.4.2005 for all other purposes) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1), **art. 1(2)**, **Sch. 10 para. 23(b)**; S.R. 2005/48, **art. 2(3)(a)**, **Sch. Pt. 3**

#### Modifications etc. (not altering text)

- C1** S. 170 modified (24.3.2005) by The Pensions (2005 Order) (Commencement No. 2 and Transitional Provisions) Order (Northern Ireland) 2005 (S.R. 2005/166), **Sch. 2 para. 1**
- C2** S. 170(4)-(9) applied (with modifications) (1.12.1999 for certain purposes and otherwise 1.10.2000) by S.I. 1999/3147 (N.I. 11), **arts. 1(5)(a)**, **8(3)**, **Sch. 1 para. 1(2)(a)**; S.R. 2000/133, **art. 2(3)(c)**, **Sch. Pt. III**
- C3** S. 170(8) continued (24.2.2005) by The Pensions (2005 Order) (Commencement No. 1 and Consequential and Transitional Provisions) Order (Northern Ireland) 2005 (S.R. 2005/48), **art. 6**

## 171 Fees for official services to schemes. **N.I.**

Where at the request of the trustees or managers of an occupational pension scheme or a personal pension scheme or of any employer of earners who are members of such a scheme, official services are provided in connection with the operation or administration of the scheme [<sup>F13</sup>by the Department], the Department may require the payment of fees for the provision of those services.

#### Textual Amendments

- F13** Words in s. 171 substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), **art. 147**, **Sch. 3 para. 64**; S.R. 1997/192, **art. 2(b)**

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## 172 General financial arrangements. **N.I.**

- (1) There shall be paid out of the National Insurance Fund—
- [<sup>F14</sup>(za) payments by the [<sup>F15</sup>Inland Revenue] under section [<sup>F16</sup>(section 37(1D) or section 38A(2C) or (3));]
    - (a) minimum contributions paid by the [<sup>F17</sup>Inland Revenue] under section 39;
    - (b) payments by [<sup>F18</sup>the Department] under section 120.
- (2) Subject to subsection (3), there shall be paid out of the National Insurance Fund into the Consolidated Fund—
- (a) sums equal to the amount of any expenses incurred by the Department (or by persons acting on its behalf) in exercising its functions under Chapter II of Part VII and section 153;
  - (b) such sums as the Department may estimate to be the amount of the administrative expenses of the Department or any government department in carrying into effect the remaining provisions of this Act, other than—
    - (i) Chapter I of Part IV and Part VIII so far as it applies for the purposes of that Chapter, sections <sup>F19</sup> . . . 149(2), 154(1) to (5), 158, 159 <sup>F20</sup> . . . and 171;
    - [<sup>F21</sup>(ii) sections 27, 29, 113, 150 and 151;]
    - [<sup>F21</sup>(iii) sections 156 and 162.]
- (3) The sums payable under subsection (2)(b)—
- (a) shall be estimated in accordance with any directions given by the Department of Finance and Personnel and (except in the case of functions relating to minimum contributions) shall exclude such categories of expenses as that Department may direct, or any enactment may require, to be so excluded; and
  - (b) shall be payable at such times and in such manner as the Department of Finance and Personnel may direct.
- [<sup>F22</sup>(3A) There shall be paid out of the National Insurance Fund into the Consolidated Fund of the United Kingdom—
- (a) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III; and
  - (b) such sums as the Secretary of State may estimate to be to the amount of his administrative expenses in exercising his functions under this Act.]
- (4) Subject to subsection (5), there shall be paid into the Consolidated Fund any sum recovered by the Department under the provisions within subsection (2)(b)(ii).
- (5) So far as any such sum relates to a payment out of the National Insurance Fund, it shall be paid into that Fund.
- (6) There shall be paid into the Consolidated Fund of the United Kingdom—
- [<sup>F23</sup>(a) subject to subsection (5), so far as it relates to payments out of money provided by Parliament, any sum recovered by the Inland Revenue under the provisions within subsection (2)(b)(ii); and
  - <sup>F24</sup>(b) . . . . .]
- (7) There shall also be paid into the National Insurance Fund—
- (a) sums recovered under section [<sup>F25</sup>section 37(1E), 38A(2D) or (5) or] 39(5) or (6);
  - <sup>F26</sup>(b) . . .

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- (c) any sum recovered by the Department in exercising any right or pursuing any remedy which is the Department's by virtue of section 123; and
- (d) any sums received by [<sup>F27</sup>the Inland Revenue] by way of such payments as are mentioned in paragraph 5(4) of Schedule 1.

[<sup>F28</sup>(8) Subject to the foregoing provisions of this section, all expenses incurred by the Secretary of State or the Inland Revenue shall be paid out of money provided by Parliament, except so far as they may be required by any enactment to be paid or borne in any other way.]

#### Textual Amendments

- F14** S. 172(1)(za) inserted (25.2.1999) by 1999 c. 2, **ss. 20(2)(a), 28(2)(d)**
- F15** Words in s. 172(1)(za) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b)(3), 3(1), 19, **Sch. 1 para. 74(2)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F16** Words in s. 172(1)(za) substituted (22.12.1999 for certain purposes and otherwise 6.4.2000) by 1999 c. 30, s. 74, **Sch. 10 para. 8(2)**; S.I. 1999/3420, **art. 2**
- F17** Words in s. 172(1)(a) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 74(2)(a)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F18** Words in s. 172(1)(b) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 74(2)(b)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F19** Words in s. 172(2)(b)(i) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4 para. 12, **Sch. 5 Pt. IV**; S.R. 1997/192, **art. 2(b)**
- F20** Words in s. 172(2)(b)(i) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 65(a)(i), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F21** S. 172(2)(b)(ii)(iii) substituted for s. 172(2)(b)(ii) (6.4.2012) by The Pensions (2008 No. 2 Act) (Abolition of Protected Rights) (Consequential Provisions) Order (Northern Ireland) 2012 (S.R. 2012/124), arts. 1(b), **4(23)**
- F22** S. 172(3A) inserted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 74(3)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F23** S. 172(6)(a)(b) inserted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 74(4)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F24** S. 172(6)(b) repealed (6.4.2006) by The Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)), art. 1(2), **Sch. 11**; S.R. 2006/95, art. 2(c), Sch. Pt. 3
- F25** Words in s. 172(7)(a) substituted (22.12.1999 for certain purposes and otherwise 6.4.2000) by 1999 c. 30, s. 74, **Sch. 10 para. 8(3)**; S.I. 1999/3420, **art. 2**
- F26** S. 172(7)(b) repealed (6.4.1997) by S.I. 1995/3213 (N.I. 22), arts. 147, 168, Sch. 3 para. 65(b), **Sch. 5 Pt. III**; S.R. 1997/192, **art. 2(b)**
- F27** Words in s. 172(7)(d) substituted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 74(5)**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F28** S. 172(8) inserted (24.3.1999 for certain purposes and otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 74(6)**; S.R. 1999/149, art. 2(c), **Sch. 2**

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