

STATUTORY INSTRUMENTS

2005 No. 842

The Occupational Pension Schemes (Levies) Regulations 2005

PART 4 **E+W+S**

GENERAL

Meaning of “the levies” in Part 4 **E+W+S**

13.—(1) In this Part “the levies” means the administration levy, [^{F1}the pension protection levy]^{F2}... and the initial levy.

(2) But that is subject to regulation 14(3) [^{F3}or, as the case may be, 15(7)].

Textual Amendments

- F1** Words in reg. 13(1) inserted (1.4.2006) by [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2006 \(S.I. 2006/935\)](#), regs. 1(1), **2(5)(a)**
- F2** Words in reg. 13(1) omitted (1.4.2007) by virtue of [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2007 \(S.I. 2007/994\)](#), regs. 1(3), **2(8)**
- F3** Words in reg. 13(2) added (1.4.2006) by [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2006 \(S.I. 2006/935\)](#), regs. 1(1), **2(5)(b)**

Attribution of payments in respect of levies **E+W+S**

14.—(1) This regulation applies where—

- (a) a payment is made in respect of a levy; and
- (b) it is not apparent to which of two or more of the levies the payment relates.

(2) The amount paid is to be apportioned between those two or more levies in the same proportions as the amounts outstanding in respect of each of them at the date the payment is made bear to the total amount outstanding in respect of both or, as the case may be, all of them at that date.

(3) In this regulation “the levies” includes ^{F4}...any fraud compensation levy imposed by regulations under section 189 of the 2004 Act.

Textual Amendments

- F4** Words in reg. 14(3) omitted (1.4.2006) by virtue of [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2006 \(S.I. 2006/935\)](#), regs. 1(1), **2(6)**

Multi-employer schemes **E+W+S**

15.—(1) If a scheme in relation to which there is more than one employer is divided into two or more sections and the provisions of the scheme are such that they meet conditions A and B, the

provisions of these Regulations (apart from this regulation) apply as if each section of the scheme were a separate scheme.

(2) Condition A is that contributions payable to the scheme by an employer, or by a member in employment under that employer, are allocated to the section that applies to that employer or, if more than one section applies to the employer, to the section which is appropriate in respect of the employment in question.

(3) Condition B is that a specified part or proportion of the assets of the scheme is attributable to each section and cannot be used for the purposes of any other section.

(4) For the purposes of paragraph (1), any provisions of the scheme by virtue of which contributions or transfers of assets may be made to make provision for death benefits are disregarded.

(5) But if paragraph (1) applies and, by virtue of any provisions of the scheme, contributions or transfers of assets to make provision for death benefits are made to a section (“the death benefits section”) the assets of which may only be applied for the provision of death benefits, the death benefits section is also to be treated as a separate scheme.

(6) For the purpose of this regulation, any provisions of the scheme by virtue of which assets attributable to one section may on the winding up of the scheme or a section be used for the purposes of another section are disregarded.

[^{F5}(7) This regulation does not apply to any pension protection levy.]

Textual Amendments

F5 Reg. 15(7) added (1.4.2006) by [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2006 \(S.I. 2006/935\)](#), regs. 1(1), **2(7)**

Partially guaranteed schemes **E+W+S**

16.—(1) This regulation applies if a relevant public authority has—

- (a) given a guarantee in relation to any part of a scheme, any benefits payable under the scheme or any member of the scheme; or
- (b) made any other arrangements for the purposes of securing that the assets of the scheme are sufficient to meet any part of its liabilities.

(2) The provisions of these Regulations (apart from this regulation) apply as if the scheme did not include any part of the scheme—

- (a) in relation to which the guarantee has been given;
- (b) which relates to benefits payable under the scheme in relation to which the guarantee has been given; or
- (c) which relates to benefits payable under the scheme in relation to the liabilities for which those other arrangements have been made.

(3) In this regulation “relevant public authority” has the meaning given in section 307(4) of the 2004 Act.

Hybrid schemes **E+W+S**

17. The provisions of these Regulations (apart from this regulation) apply in the case of any scheme that is a hybrid scheme (as defined in section 307(4) of the 2004 Act) as if the scheme did not include any part of the scheme relating to money purchase benefits.

Avoidance of double liability: schemes in Northern Ireland **E+W+S**

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

(2) The scheme is only an eligible scheme for the purposes of the levy in question 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 levy is a corresponding Northern Ireland levy—
- (a) in the case of the administration levy, if it is imposed under any equivalent provision to regulation 4(1);
 - ^{F6}(b)
 - (c) in the case of the initial levy, if it is imposed under any equivalent provision to regulation 9^{F7}; and
 - (d) in the case of the pension protection levy, if it is imposed under any equivalent provision to section 175 of the 2004 Act].

Textual Amendments

- F6** Reg. 18(4)(b) omitted (1.4.2007) by virtue of [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2007 \(S.I. 2007/994\)](#), regs. 1(3), **2(9)**
- F7** Reg. 18(4)(d) and preceding word inserted (1.4.2006) by [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2006 \(S.I. 2006/935\)](#), regs. 1(1), **8(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Levies) Regulations 2005, PART 4.