

2006 No. 162

PENSIONS

**The Occupational Pension Schemes (Levies) (Amendment)
Regulations (Northern Ireland) 2006**

Made - - - - - *28th March 2006*

Coming into operation - *1st April 2006*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by Articles 103(1) and (3), 110(1)(b), 164(8)(a) and 191(3) and (4) of the Pensions (Northern Ireland) Order 2005(a).

In accordance with Article 103(4) of that Order it has consulted the Board of the Pension Protection Fund(b) in relation to regulation 2(4).

Citation and commencement

1. These Regulations may be cited as the Occupational Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2006 and shall come into operation on 1st April 2006.

Amendment of the Occupational Pension Schemes (Levies) Regulations

2.—(1) The Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005(c) shall be amended in accordance with paragraphs (2) to (8).

(2) In regulation 4(4) (liability for the levies)—

- (a) for “year” there shall be substituted “years”;
- (b) after “31st March 2006” there shall be inserted “and 31st March 2007”.

(3) In regulation 5 (the reference day)—

- (a) in paragraphs (2) and (3)—
 - (i) for “years” there shall be substituted “year”;
 - (ii) the words “and 1st April 2006” shall be omitted;
- (b) in paragraph (4) for “1st April 2007” there shall be substituted “1st April 2006”.

(4) In regulation 6(2) (the amount payable)—

- (a) for “year” there shall be substituted “years”;
- (b) after “31st March 2006” there shall be inserted “and 31st March 2007”.

(a) 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
(b) The Board of the Pension Protection Fund is established by section 107 of the Pensions Act 2004 (c. 35)
(c) S.R. 2005 No. 147

- (5) In regulation 13 (meaning of “the levies” in Part IV)—
- (a) after “14(3)” there shall be inserted “or, as the case may be, 15(7)”;
 - (b) for “and the initial levy” there shall be substituted “, the initial levy and the pension protection levy”.
- (6) In regulation 14(3) (attribution of payments in respect of levies) the words “any pension protection levy and” shall be omitted.
- (7) After paragraph (6) of regulation 15 (multi-employer schemes) there shall be added the following paragraph—
- “(7) This regulation does not apply to any pension protection levy.”.
- (8) In regulation 18(4) (avoidance of double liability: schemes in Great Britain)—
- (a) at the end of sub-paragraph (b) the word “and” shall be omitted;
 - (b) in sub-paragraph (c) for “Regulations.” there shall be substituted “Regulations; and”;
 - (c) after sub-paragraph (c) there shall be added the following sub-paragraph—
- “(d) in the case of the pension protection levy, if it is imposed under section 175 of the 2004 Act.”.

Sealed with the Official Seal of the Department for Social Development on 28th March 2006.



John O'Neill

A senior officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 of these Regulations amends the Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005 (“the Levies Regulations”) to—

provide that the Pension Protection Fund Ombudsman levy is not payable in respect of the financial year ending on 31st March 2007 (paragraph (2));

provide that in respect of the administration levy, for the financial year beginning on 1st April 2006, the general rule (as set out in regulation 5(4) of the Levies Regulations) for determining the reference day for a scheme is to apply (paragraph (3));

provide for the amount payable in respect of the administration levy for the financial year ending on 31st March 2007 (paragraph (4));

provide that, other than in relation to regulation 15 of the Levies Regulations, a reference to “the levies” in Part IV of those Regulations includes the pension protection levy (paragraph (5));

make a consequential amendment to regulation 14(3) of the Levies Regulations (paragraph (6));

provide that regulation 15 of the Levies Regulations does not apply to any pension protection levy (paragraph (7));

add a reference to the corresponding provision (for the pension protection levy) which has effect in Great Britain (paragraph (8)).

As these Regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain, the requirement to consult under Article 289(1) of the Pensions (Northern Ireland) Order 2005 does not apply by virtue of paragraph (2)(e) of that Article.

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