



# Pension Schemes Act 1993

## 1993 CHAPTER 48

### PART XI

#### GENERAL AND MISCELLANEOUS PROVISIONS

##### *Financial provisions*

#### 174 Grants by the Board to advisory bodies etc.

- (1) The [<sup>F1</sup>Regulatory Authority] may make grants on such terms and conditions as they think 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.
- (2) The Secretary of State may pay the [<sup>F1</sup>Regulatory Authority] such sums as he may think fit towards any expenditure of theirs in making grants under this section.

#### Textual Amendments

- F1** Words in s. 174 substituted (1.4.1997) by [Pensions Act 1995 \(c. 26\)](#), s. 180(1), [Sch. 5 para. 73](#); [S.I. 1997/664](#), art. 2(2), Sch. Pt. 1

#### Commencement Information

- II** Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86](#), [art. 2](#)

#### 175 [<sup>F2</sup>Levies towards certain expenditure]

- [<sup>F2</sup>(1) For the purpose of meeting expenditure—
- (a) under section 6,
  - (b) under Part X and section 174, <sup>F3</sup>...
  - [<sup>F4</sup>(c) of the Regulatory Authority (including the establishment of the Authority under the Pensions Act 2004), or

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- (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 the Pensions Regulator Tribunal),] 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 Secretary of State 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>F5</sup>—
    - (i) any amounts paid to the Secretary of State under section 168(4) of this Act or section 10 of the Pensions Act 1995 (civil penalties), and
    - (ii) any fees paid to the Authority under paragraph 25 of Schedule 1 to the Pensions Act 2004 (fees for certain 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 force of this subsection).
- <sup>F6</sup>(4) .....
- <sup>F6</sup>(5) .....
- <sup>F6</sup>(6) .....
- <sup>F6</sup>(7) .....
- <sup>F7</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 Secretary of State, and an amount so payable shall be recoverable by the Secretary of State accordingly or, if the Secretary of State so determines, by the Regulatory Authority on his behalf.]
- (9) Without prejudice to the generality of <sup>F8</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
  - (b) the circumstances in which any such amount may be waived.]

**Textual Amendments**

- F2** S. 175 substituted (16.10.1996 for specified purposes, 1.4.1997 in so far as not already in force) by Pensions Act 1995 (c. 26), ss. 165, 180(1); S.I. 1996/2637, art. 3(c); S.I. 1997/664, art. 2(2), Sch. Pt. 1
- F3** Word in s. 175(1)(b) repealed (10.2.2005 for specified purposes, 1.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 1 para. 26(2), Sch. 13; S.I. 2005/275, arts., 2(2)

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- (a), Sch. Pt. 2 (with transitional provisions and savings in S.I. 2005/695, arts. 5(8), 6, Schs. 2, 3 (as amended by S.I. 2005/1108, art. 3(b))
- F4** S. 175(1)(c)(d) substituted for s. 175(1)(c) (10.2.2005 for specified purposes, 1.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 1 para. 26(2)**; S.I. 2005/275, arts., 2(2)(a), Sch. Pt. 2 (with transitional provisions and savings in S.I. 2005/695, arts. 5(8), 6, Schs. 2, 3 (as amended by S.I. 2005/1108, art. 3(b))
- F5** S. 175(3)(a)(i)(ii) substituted for words (10.2.2005 for specified purposes, 1.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 1 para. 26(3)** (with s. 313); S.I. 2005/275, arts., 2(2)(a), Sch. Pt. 2 (with transitional provisions and savings in S.I. 2005/695, arts. 5(8), 6, Schs. 2, 3 (as amended by S.I. 2005/1108, art. 3(b))
- F6** S. 175(4)-(7) repealed (10.2.2005 for specified purposes, 1.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 13**; S.I. 2005/275, art. 2(2)(a), Sch. Pt. 2 (with transitional provisions and savings in S.I. 2005/695, arts. 5(8), 6, Schs. 2, 3 (as amended by S.I. 2005/1108, art. 3(b))
- F7** S. 175(8) substituted (10.2.2005 for specified purposes, 1.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 28(a)**; S.I. 2005/275, art. 2(2)(a), Sch. Pt. 2 (with art. 4) (with transitional provisions and savings in S.I. 2005/695, arts. 5(8), 6, Schs. 2, 3 (as amended by S.I. 2005/1108, art. 3(b))
- F8** Words in s. 175(9) substituted (10.2.2005 for specified purposes, 1.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(1), **Sch. 12 para. 28(b)**; S.I. 2005/275, art. 2(2)(a), Sch. Pt. 2 (with transitional provisions and savings in S.I. 2005/695, arts. 5(8), 6, Schs. 2, 3 (as amended by S.I. 2005/1108, art. 3(b))

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

- C1** S. 175(4)-(9) applied (with modifications) (11.11.1999 for specified purposes, 1.10.2000 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(5)(a), Sch. 1 para. 1(1)(2)(a); S.I. 2000/1047, art. 2(2)(c), Sch. Pt. 3
- C2** S. 175 savings for effects of 2004 c. 35, Sch. 1 para. 26 Sch. 12 para. 28 Sch. 13 (6.4.2005) by The Pensions Act 2004 (Commencement No. 3, Transitional Provisions and Amendment) Order 2005 (S.I. 2005/695), arts. 5(3), 6, **Sch. 3**
- C3** S. 175 transitional provisions for effects of 2004 c. 35, Sch. 12 para. 28 (6.4.2005) by The Pensions Act 2004 (Commencement No. 3, Transitional Provisions and Amendment) Order 2005 (S.I. 2005/695), art. 5(8), **Sch. 2 para. 1**

#### Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, **art. 2**

## 176 Fees for official services to schemes.

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>F9</sup>by the Secretary of State], the Secretary of State may require the payment of fees for the provision of those services.

#### Textual Amendments

- F9** Words in s. 176 substituted (6.4.1997) by Pensions Act 1995 (c. 26), s. 180(1), **Sch. 5 para. 74**; S.I. 1997/664, art. 2(3), Sch. Pt. 2

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### Commencement Information

**II** Ss. 1-187 in force at 7.2.1994 by S.I. 1994/86, art. 2

## 177 General financial arrangements.

- (1) Subject to the following provisions of this section, all expenses incurred by the Secretary of State [<sup>F10</sup>or the Inland Revenue] under this Act 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 some other way.
- (2) There shall be paid out of the National Insurance Fund—
  - [<sup>F11</sup>(za) payments by the Inland Revenue under [<sup>F12</sup>section 41(1D) or section 42A(2C) or (3)];
  - (a) minimum contributions paid by the [<sup>F13</sup>Inland Revenue] under section 43;
  - (b) payments by [<sup>F14</sup>the Secretary of State] under section 124.
- (3) Subject to subsection (4), 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 Secretary of State (or by persons acting on his behalf) in exercising his functions under Chapter II of Part VII and section 157;
  - (b) such sums as the Secretary of State may estimate to be the amount of the administrative expenses of the Secretary of State or any government department in carrying into effect the remaining provisions of this Act, other than—
    - (i) <sup>F15</sup>... Chapter I of Part IV and Part VIII so far as it applies for the purposes of that Chapter, sections <sup>F16</sup>... 153(2), 158(1) to (5), 162, 163, <sup>F15</sup>...and 176<sup>F15</sup> ...;
    - (ii) sections 7, 9, 26 to 34, 38 and 50 (so far as they relate to personal pension schemes), section 54, <sup>F17</sup>... section 111 (and Part VIII and section 153 so far as they have effect for the purposes of section 111), sections 117, 154 and 155 and section 159 (so far as it relates to protected rights payments) and sections 160 and 166.
  - [<sup>F18</sup>(c) such sums as the Inland Revenue may estimate to be the amount of their administrative expenses in exercising their functions under Part III.]
- (4) The sums payable under subsection (3)(b)—
  - (a) shall be estimated in accordance with any directions given by the Treasury and (except in the case of functions relating to minimum contributions) shall exclude such categories of expenses as the Treasury 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 Treasury may direct.
- (5) There shall be paid into the Consolidated Fund—
  - (a) subject to subsection (6), so far as it relates to payments out of money provided by Parliament, any sum recovered by the Secretary of State [<sup>F19</sup>or the Inland Revenue] under or by virtue of the provisions within subsection (3)(b)(ii); <sup>F20</sup> ...
  - <sup>F21</sup>(b) .....
- (6) So far as any such sum relates to a payment out of the National Insurance Fund, it shall be paid into that Fund.

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- (7) There shall also be paid into the National Insurance Fund—
- (a) sums recovered under section [F<sup>22</sup>41(1E), 42A(2D) or (5) or] 43(5) or (6);
  - F<sup>23</sup>(b) .....
  - (c) any sum recovered by the Secretary of State in exercising any right or pursuing any remedy which is his by virtue of section 127; and
  - (d) any sums received by [F<sup>24</sup>the Inland Revenue] by way of such payments as are mentioned in paragraph 5(4) of Schedule 2.

#### Textual Amendments

- F10** Words in s. 177(1) inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 61\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F11** S. 177(2)(za) inserted (25.2.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), ss. 20\(1\)\(a\), 28\(2\)\(d\)](#)
- F12** Words in s. 177(2)(za) substituted (22.12.1999 for specified purposes, 6.4.2000 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(3\)\(a\), Sch. 9 para. 8\(2\)](#); S.I. 1999/3420, art. 2
- F13** Words in s. 177(2)(a) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 61\(3\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F14** Words in s. 177(2)(b) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 61\(3\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F15** Words in s. 177(3)(b)(i) repealed (6.4.1997) by [Pensions Act 1995 \(c. 26\), s. 180\(1\), Sch. 5 para. 75\(a\)\(i\), Sch. 7 Pt. III](#); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F16** Words in s. 177(3)(b)(i) repealed (6.4.1997) by [Pensions Act 1995 \(c. 26\), s. 180\(1\), Sch. 6 para. 12, Sch. 7 Pt. IV](#); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F17** Words in s. 177(3)(b)(ii) repealed (6.4.1997) by [Pensions Act 1995 \(c. 26\), s. 180\(1\), Sch. 5 para. 75\(a\)\(ii\), Sch. 7 Pt. III](#); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F18** S. 177(3)(c) inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 61\(4\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F19** Words in s. 177(5)(a) inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 61\(5\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F20** Word in s. 177(5) repealed (6.4.2006) by [Pensions Act 2004 \(c. 35\), s. 322\(1\), Sch. 13](#); S.I. 2006/560, art. 2(3), Sch. Pt. 3
- F21** S. 177(5)(b) repealed (6.4.2006) by [Pensions Act 2004 \(c. 35\), s. 322\(1\), Sch. 13](#); S.I. 2006/560, art. 2(3), Sch. Pt. 3
- F22** Words in s. 177(7)(a) substituted (22.12.1999 for specified purposes, 6.4.2000 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(3\)\(a\), Sch. 9 para. 8\(3\)](#); S.I. 1999/3420, art. 2
- F23** S. 177(7)(b) repealed (6.4.1997) by [Pensions Act 1995 \(c. 26\), s. 180\(1\), Sch. 5 para. 75\(b\), Sch. 7 Pt. III](#); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F24** Words in s. 177(7)(d) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 61\(6\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

#### Commencement Information

- I1** Ss. 1-187 in force at 7.2.1994 by [S.I. 1994/86, art. 2](#)

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