



# Pension Schemes (Northern Ireland) Act 1993

## 1993 CHAPTER 49

### PART XI

#### GENERAL AND MISCELLANEOUS PROVISIONS

##### *Financial provisions*

#### [<sup>F1</sup>170 Levies towards certain expenditure.

- (1) For the purpose of meeting expenditure—
  - (a) under section 2,
  - (b) under Part X and section 169, or
  - (c) of the Regulatory Authority (including the establishment of the authority and, if the authority are appointed as Registrar under section 6 of the Pension Schemes Act 1993, their expenditure as Registrar),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 any amounts paid to the

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*Changes to legislation: Pension Schemes (Northern Ireland) Act 1993, Section 170 is up to date with all changes known to be in force on or before 06 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

Department under section 164(4) or Article 10 of the Pensions (Northern Ireland) Order 1995, 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).
- (4) Regulations may make provision for imposing a levy in respect of prescribed occupational pension schemes for the purpose of meeting expenditure of the Pensions Compensation Board (including the establishment of the Board).
- (5) Any levy imposed under subsection (4) is payable to the Board by or on behalf of—
- (a) the trustees of any prescribed occupational pension scheme, or
  - (b) any other prescribed person,
- at prescribed times and at a rate not exceeding the prescribed rate, determined by the Board.
- (6) In determining the amount of expenditure in respect of which any levy under subsection (4) is to be imposed, the Board, and regulations made by virtue of subsection (5), 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).
- (7) Notice of the rates determined by the Board under subsection (5) must be given to prescribed persons in the prescribed manner.
- (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 appropriate person, that is—
- (a) if the levy is imposed under subsection (1), the Department, and
  - (b) if the levy is imposed under subsection (4), the Board,
- and an amount so payable shall be recoverable by the appropriate person accordingly or, if the appropriate person so determines, be recoverable by the Registrar on behalf of the appropriate person.
- (9) Without prejudice to the generality of subsections (1) and (4), 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**

- F1** 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\(a\)](#)

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

- C1** 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](#)

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**C2** 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**

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