



# 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) [<sup>F2</sup>under section 2,]
  - (b) under Part X and section 169, [<sup>F3</sup>or]
  - (c)
  - (c) [<sup>F4</sup>regulations may make provision for imposing levies in respect of prescribed occupational or prescribed personal pension schemes.
  - (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),]
- (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>F5</sup>any amounts paid to the

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Department under section 164(4) or Article 10 of the Pensions (Northern Ireland) Order 1995, and]

[ any amounts paid to the Department under section 164(4) of this Act<sup>F5</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).

(4) [<sup>F6</sup>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) [<sup>F6</sup>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) [<sup>F6</sup>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) [<sup>F6</sup>Notice of the rates determined by the Board under subsection (5) must be given to prescribed persons in the prescribed manner.]

(8)

(8) [<sup>F7</sup>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>F8</sup>subsections (1) and (4)][<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

**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\(a\)](#)

**F2** 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](#)

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- F3** 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
- F4** 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
- F5** 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
- F6** 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
- F7** 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)
- F8** 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(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**
- 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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