



# 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—

- <sup>F2</sup>(a) .....
- (b) under Part X and section 169, <sup>F3</sup>...
- [<sup>F4</sup>(c) of the Regulatory Authority (including the establishment of the Authority under the Pensions Act 2004), <sup>F5</sup>...
- (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 [<sup>F6</sup>a tribunal in relation to a decision of the Regulatory Authority ]), [<sup>F7</sup>or
- (e) under section 11 of the Financial Guidance and Claims Act 2018 (financial assistance from Secretary of State) relating to the [<sup>F8</sup>Money and Pensions Service's] pensions guidance function (see section 3 of that Act),]

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,

*Status: Point in time view as at 06/04/2019.*

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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>F9</sup>...

[ any amounts paid to the Department under section 164(4) of this Act <sup>F9</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).

<sup>F10</sup>(4) .....

<sup>F10</sup>(5) .....

<sup>F10</sup>(6) .....

<sup>F10</sup>(7) .....

[<sup>F11</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 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>F12</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](#)
- 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** Word in s. 170(1)(c) omitted (10.5.2018) by virtue of [Financial Guidance and Claims Act 2018 \(c. 10\)](#), [ss. 12\(2\)\(a\)](#), [37\(1\)\(b\)](#) (with s. 12(4))
- F6** Words in s. 170(1)(d) substituted (6.4.2010) by [Pensions Regulator Tribunal \(Transfer of Functions\) Act \(Northern Ireland\) 2010 \(c. 4\)](#), [s. 5\(2\)](#), [Sch. 1 para. 1](#) (with [Sch. 2](#)); [S.R. 2010/101](#), [art. 2](#)
- F7** S. 170(1)(e) and word inserted (10.5.2018) by [Financial Guidance and Claims Act 2018 \(c. 10\)](#), [ss. 12\(2\)\(b\)](#), [37\(1\)\(b\)](#) (with s. 12(4))

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- F8** Words in s. 170(1)(e) substituted (6.4.2019) by [The Financial Guidance and Claims Act 2018 \(Naming and Consequential Amendments\) Regulations 2019 \(S.I. 2019/383\)](#), reg. 1(1), **Sch. para. 6**
- F9** 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
- F10** 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
- F11** 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)
- F12** 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 modified (24.3.2005) by [The Pensions \(2005 Order\) \(Commencement No. 2 and Transitional Provisions\) Order \(Northern Ireland\) 2005 \(S.R. 2005/166\)](#), **Sch. 2 para. 1**
- C2** 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**
- C3** 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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