

# Pension Schemes (Northern Ireland) Act 1993

# **1993 CHAPTER 49**

### PART XI

### GENERAL AND MISCELLANEOUS PROVISIONS

## Financial provisions

# 170 Levies towards meeting certain costs and grants

- (1) For the purpose of meeting some or all of the expenditure under sections 2 and 169 and Part X, regulations may make provision for imposing a levy in respect of such occupational or personal pension schemes as may be prescribed.
- (2) Any levy imposed under this section shall be payable to the Department by or on behalf of—
  - (a) the administrators of such public service pension schemes as may be prescribed;
  - (b) the trustees or managers of such other occupational or personal pension schemes as may be prescribed; or
  - (c) such other persons as may be prescribed,

at such rates and at such times as may be prescribed.

- (3) The amount payable by any person on account of the levy shall be a debt due from him to the Department and shall be recoverable accordingly.
- (4) Without prejudice to the generality of subsection (1), regulations under this section may include provision relating to the collection and recovery of amounts payable by way of levy under this section.