
STATUTORY INSTRUMENTS

1992 No. 1531

**The Occupational and Personal Pension Schemes
(Miscellaneous Amendments) Regulations 1992**

Amendment of regulation 1 of the Levy Regulations

27. In regulation 1(2) of the Levy Regulations (interpretation)—

(a) for the definition of “active member” there shall be substituted the following definition—

““active member” means—

(a) in the case of a registrable scheme which is an occupational pension scheme other than one which is treated as a personal pension scheme—

(i) a member of the scheme who is in employment in the United Kingdom by or in respect of whom contributions are payable (whether or not those contributions are being paid) other than a deferred pensioner, a pensioner or a member who is only entitled under the scheme to benefits payable on death while in that employment;

(ii) a member of the scheme who is in employment in the United Kingdom which qualifies him for benefits under the scheme, other than a deferred pensioner, a pensioner or a member who is only entitled under the scheme to benefits payable on death while in that employment;

(b) in the case of a registrable scheme which is, or is treated as, a personal pension scheme, any member of the scheme other than—

(i) a member who has received a lump sum or is currently in receipt of annuity payments representing all of the benefits to which he is entitled under the scheme; or

(ii) a member in respect of whom entitlement under the scheme is only for benefits payable on his death”;

(b) after the definition of “address of the scheme” there shall be inserted the following definition—

““deferred pensioner” means any member of an occupational pension scheme whose pensionable service terminates before normal pension age and, on the date on which it so terminates, has accrued rights to benefit under the scheme”;

(c) after the definition of “employment in the United Kingdom” there shall be inserted the following definition—

““member” means—

(a) in relation to an occupational pension scheme, any person who—

(i) is in pensionable service under the scheme;

(ii) has rights under the scheme by virtue of such pensionable service; or

(iii) has rights under the scheme by virtue of having been allowed transfer credits under the scheme;

- (b) in relation to a personal pension scheme or a scheme treated as such, a member of the scheme;”;
- (d) in the definition of “number of active members”—
 - (i) in paragraph (a) for the word “established” there shall be substituted the words “a registrable scheme” and for the words “the levy in question is payable” there shall be substituted the words “the trustees of the scheme are responsible for providing information to the registrar in accordance with regulation 4(1) of the Register Regulations;”
 - (ii) in paragraph (b) for the words “was established” there shall be substituted the words “became a registrable scheme”;
- (e) in the definition of “registrable scheme”—
 - (i) in paragraph (c)(i), the word “active” shall be omitted;
 - (ii) at the end there shall be added the words “and for the purposes of these Regulations an occupational pension scheme which is a retirement benefits scheme approved under section 591(2)(h) of the Income and Corporation Taxes Act 1988(1) (discretionary approval) shall be treated as a personal pension scheme”;
- (f) for the definition of “scheme year”, there shall be substituted the following definition—
 - ““scheme year” in relation to a registrable scheme means—
 - (a) a year specified for the purposes of the scheme in any document comprising the scheme or, if none, the registration year or a period of 12 months commencing on such date as the trustees select; or
 - (b) such other period (if any) exceeding 6 months but not exceeding 18 months as is selected by the trustees—
 - (i) in respect of the scheme year in which the scheme commences or terminates; or
 - (ii) in connection with a variation of the date on which the scheme year is to commence;”;