
STATUTORY INSTRUMENTS

1995 No. 524

**The Occupational and Personal Pension
Schemes (Levy) Regulations 1995**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Occupational and Personal Pension Schemes (Levy) Regulations 1995 and shall come into force on 1st April 1995.

(2) In these Regulations—

“the Act” means the Pension Schemes Act 1993;

“the Register Regulations” means the Register of Occupational and Personal Pension Schemes Regulations 1990(1);

“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;

“address of the scheme” means the place in the United Kingdom, or if more than one, the principal place, at which the management of the registrable scheme is conducted;

“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 benefits under the scheme;

“employment in the United Kingdom” has the same meaning as in regulation 1(4) of the Register Regulations;

“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;

“number of active members” means—

- (a) in the case of a scheme which has been a registrable scheme for not less than one scheme year, the number of active members at the end of the scheme year immediately preceding the period in respect of which the trustees of the scheme are responsible for providing information to the registrar in accordance with regulation 4(1) of the Register Regulations; and
- (b) in any other case, the number of active members at the date at which the scheme became a registrable scheme;

“paid up or frozen scheme” means a registrable scheme under which benefits continue to be payable to existing members and to which—

- (a) no new members may be admitted;
- (b) no further contributions are payable by or in respect of existing members; and
- (c) no further benefits accrue to existing members although benefits which have already accrued to them may be increased;

“registrable scheme” means an occupational or personal pension scheme—

- (a) which either—
 - (i) is established in the United Kingdom; or
 - (ii) has a place at which its management is conducted in the United Kingdom and has a representative appointed to carry out the functions of a trustee or manager in the United Kingdom;
- (b) which either—
 - (i) is a scheme in respect of which a person has applied for, or received, the approval of the Board of Inland Revenue for the purposes of section 590 or section 591 (other than subsection (2)(g)) of the Income and Corporation Taxes Act 1988(2) (conditions for approval of retirement benefit schemes and discretionary approval), or for the purposes of Chapter IV of Part XIV of that Act (personal pensions schemes); or
 - (ii) is a scheme which is a public service pension scheme; and
- (b) is not a scheme which—
 - (i) has fewer than 2 members; or
 - (ii) only provides benefits on the death of a member while in employment;

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 (discretionary approval) shall be treated as a personal pension scheme;

“registration year” means a period of 12 months beginning on 1st April;

“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;

“trustees”, in the case of a public service pension scheme, means the administrator of that scheme and, in the case of a registrable scheme which is not set up under a trust or which is established outside the United Kingdom, means the person who is treated as the administrator of the scheme for the purposes of Chapter I or Chapter IV of Part XIV of the Income and Corporation Taxes Act 1988.