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STATUTORY INSTRUMENTS

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**1998 No. 600**

**The Occupational and Personal Pension Schemes  
(Levy and Register) (Amendments) Regulations 1998**

**Citation, commencement, extent and interpretation**

1.—(1) These Regulations may be cited as the Occupational and Personal Pension Schemes (Levy and Register) (Amendments) Regulations 1998 and shall come into force on 1st April 1998.

(2) In these Regulations—

- (a) regulation 3(1), (2) (in so far as the definitions referred to in that paragraph apply to any of regulations 3, 4(2), 6(1) and (3) to (8) and 8 of the Register Regulations) and (3); and
- (b) regulation 4,

shall extend to Northern Ireland.

(3) In these Regulations—

“the Levy Regulations” means the Occupational and Personal Pension Schemes (Levy) Regulations 1997(1);

“the Register Regulations” means the Register of Occupational and Personal Pension Schemes Regulations 1997(2).

**Amendment of the Levy Regulations**

2.—(1) The Levy Regulations are amended in accordance with the following provisions of this regulation.

(2) In regulation 1(2) (interpretation)—

- (a) the words from “, and for the purposes” to “treated as a personal pension scheme” are omitted from the definition of “registrable scheme”; and
- (b) for the definition of “total membership” substitute—

““total membership” means, in relation to a registrable scheme as respects which a liability arises under regulation 2(1) or (2) or 5(1) below in respect of a registration year, the number of its members—

(a) in the case of a scheme—

- (i) which has become a registrable scheme during the registration year immediately preceding the previous registration year, or
- (ii) in respect of which no scheme year has ended before the beginning of the previous registration year,

on the day on which the scheme became a registrable scheme;

(b) in any other case, on the last day of the last scheme year which ended before the beginning of the previous registration year;”.

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(1) S.I.1997/666.

(2) S.I. 1997/371, as amended by S.I. 1997/1405 and 3038.

- (3) In regulation 2 (the general levy)—
- (a) in each of paragraphs (1) and (2) for “For” substitute “Subject to paragraph (4A), for”;
  - (b) in paragraph (4) for “The” substitute “Subject to paragraph (4A), the”;
  - (c) after paragraph (4), insert the following paragraph—
    - “(4A) No levy shall be payable under paragraph (1) or (2) above in relation to a scheme in respect of any registration year—
    - (a) in which that scheme becomes a registrable scheme; or
    - (b) which immediately follows a registration year in which that scheme became a registrable scheme.”; and
  - (d) in paragraph (5)—
    - (i) after “a scheme” insert “to which paragraph (1) or (2) above applies”, and
    - (ii) omit sub-paragraph (a).
- (4) In regulation 3 (amount of the general levy)—
- (a) in paragraph (2)(a) after “occupational pension scheme,” insert the words “except one which is approved under section 591(2)(h) of the Income and Corporation Taxes Act 1988 (discretionary approval)(3),”;
  - (b) in paragraph (2)(b) after “personal pension scheme,” insert the words “or a registrable occupational pension scheme which is approved under section 591(2)(h) of that Act,”.
- (5) In regulation 4 (payment of the general levy)—
- (a) in paragraph (2), omit the words “, subject to paragraph (3),”;
  - (b) omit paragraph (3).
- (6) In regulation 5 (the compensation levy)—
- (a) for paragraph (1) substitute the following paragraphs—
    - “(1) Subject to paragraph (1A), for the purpose of meeting the expenditure of the Compensation Board, the trustees of every registrable occupational pension scheme established by trust, except a scheme to which regulation 3(2)(b) above applies, shall, in respect of each registration year, be liable to pay a levy to the Compensation Board.
    - (1A) No levy shall be payable under paragraph (1) above in relation to a scheme in respect of any registration year—
    - (a) in which that scheme becomes a registrable scheme; or
    - (b) which immediately follows a registration year in which that scheme became a registrable scheme.”; and
  - (b) in paragraph (4), omit sub-paragraph (a).
- (7) In regulation 7 (payment of the compensation levy)—
- (a) in paragraph (1), omit the words “, subject to paragraph (2),”;
  - (b) omit paragraph (2).
- (8) In regulation 11(c) (modification of section 75 of the Pensions Act 1995) omit the words from “, and, for this purpose” to “treated as a personal pension scheme” from the definition of “registrable scheme” in the substituted subsection (3).
- (9) For the Schedule (amount of general levy and maximum amount of compensation levy) substitute the Schedule set out in the Schedule to these Regulations.

### **Amendment of the Register Regulations**

3.—(1) The Register Regulations are amended in accordance with the following provisions of this regulation.

(2) In regulation 1(4) (interpretation)—

- (a) in paragraph (b) of the definition of “member”, omit the words “or a scheme treated as such”;
- (b) omit the words “, and for the purposes” to “treated as a personal pension scheme” from the definition of “registrable scheme.”; and
- (c) omit the definition of “total membership”.

(3) In regulation 3(2) (the register—contents), for sub-paragraph (g) substitute the following sub-paragraph—

“(g) the number of members of the scheme.”.

(4) In regulation 4 (information required in respect of a registrable scheme) after paragraph (1) insert the following paragraph—

“(1A) For the purposes of paragraph (1) above as it relates to the information specified in sub-paragraph (g) of regulation 3(2) above, the information shall be provided by reference to the date on which the scheme became a registrable scheme.”.

(5) For regulation 5(2) (notification of changes—total membership) substitute—

“(2) Where the Registrar in writing requests the trustees of a registrable scheme to notify the Registrar of the number of members of the scheme on the last day of such scheme year as shall be specified by the Registrar in that request, the trustees shall, not more than 56 days after receiving that request, give notice in writing to the Registrar of the number of members of the scheme on that day.”.

(6) In regulation 8(3) (transitional provisions—provision of information) for “paragraphs (c) and (g) to (j)” substitute “sub-paragraphs (c) and (h) to (j)”.

### **Amendment of the Personal and Occupational Pension Schemes (Miscellaneous Amendments) (No. 2) Regulations 1997**

4. In regulation 11 of the Personal and Occupational Pension Schemes (Miscellaneous Amendments) (No. 2) Regulations 1997(4) (which substituted a new sub-paragraph (i) in regulation 3(2) of the Register Regulations)—

- (a) the existing text of that regulation shall become paragraph (1) of that regulation; and
- (b) after that paragraph add the following paragraph—

“(2) This regulation shall extend to Northern Ireland.”.

Signed by authority of the Secretary of State for Social Security.

9th March 1998

*John Y. Denham*  
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Department of Social Security