
STATUTORY INSTRUMENTS

2005 No. 842

The Occupational Pension Schemes (Levies) Regulations 2005

PART 3

THE INITIAL LEVY

Supplementary provisions relating to the calculation of the initial levy

11.—(1) If, in the case of a scheme that was established on or before 31st March 2005, the Board is unable on or before 6th April 2005 to determine the number of persons falling within paragraphs (3) to (5) of regulation 10 on the reference day (as defined in regulation 10(2)(a)), it is to be assumed for the purposes of regulation 10 that on that day—

- (a) all the members of the scheme were active members; and
- (b) there were no persons falling within paragraph (4)(c) of that regulation.

(2) If the Board requires the Regulator to discharge its functions under section 181(3)(b) on the Board's behalf, the reference in paragraph (1) to the Board includes a reference to the Regulator.

(3) In the case of a scheme that was established on or after 1st April 2005, it is to be assumed for the purposes of regulation 10 that on the reference day—

- (a) all the members of the scheme were active members; and
- (b) there were no persons falling within paragraph (4)(c) of that regulation.

(4) If by virtue of paragraph (7) of that regulation a person is not regarded as either an active or deferred member of the scheme for the purposes of that regulation, he is not regarded as a member of it for the purposes of paragraph (1)(a) or (3)(a) of this regulation.

(5) Nothing in paragraph (1) or (3) prevents a determination of the amount of the initial levy payable in respect of a scheme that is made on the basis of the assumption mentioned in that paragraph from being reviewed by virtue of Chapter 6 of Part 2 of the Act of 2004 (reviews, appeals and maladministration) on the ground that the assumption is in fact incorrect.

Changes to legislation:

There are currently no known outstanding effects for the The Occupational Pension Schemes (Levies) Regulations 2005, Section 11.