

STATUTORY INSTRUMENTS

**2005 No. 842**

**The Occupational Pension Schemes (Levies) Regulations 2005**

**PART 4**

**GENERAL**

**Avoidance of double liability: schemes in Northern Ireland**

**18.**—(1) This regulation applies if, apart from paragraph (2), any of the levies would be payable in respect of a scheme in respect of which a corresponding Northern Ireland levy is imposed.

(2) The scheme is only an eligible scheme for the purposes of the levy in question if the address of the scheme is in Great Britain.

(3) For this purpose the address of the scheme is the place in the United Kingdom at which the management of the scheme is conducted or, if there is more than one such place, the principal such place.

(4) For the purposes of paragraph (1), a levy is a corresponding Northern Ireland levy—

(a) in the case of the administration levy, if it is imposed under any equivalent provision to regulation 4(1);

<sup>F1</sup>(b) .....

(c) in the case of the initial levy, if it is imposed under any equivalent provision to regulation 9<sup>F2</sup>; and

(d) in the case of the pension protection levy, if it is imposed under any equivalent provision to section 175 of the 2004 Act].

**Textual Amendments**

**F1** Reg. 18(4)(b) omitted (1.4.2007) by virtue of [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2007 \(S.I. 2007/994\)](#), regs. 1(3), **2(9)**

**F2** Reg. 18(4)(d) and preceding word inserted (1.4.2006) by [Occupational Pension Schemes \(Levies\) \(Amendment\) Regulations 2006 \(S.I. 2006/935\)](#), regs. 1(1), **8(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Occupational Pension Schemes (Levies) Regulations 2005, Section 18.