

*Regulations made by the Department for Social Development and laid before the Assembly under section 181(1), (5) and (6) of the Pension Schemes (Northern Ireland) Act 1993 and Article 288(2) of the Pensions (Northern Ireland) Order 2005 for approval of the Assembly before the expiration of six months from the date of their coming into operation*

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STATUTORY RULES OF NORTHERN IRELAND

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**2012 No. 98**

**PENSIONS**

**The Occupational and Personal Pension Schemes (Levies)  
(Amendment) Regulations (Northern Ireland) 2012**

*Made* - - - -

*7th March 2012*

*Coming into operation* -

*1st April 2012*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 170 and 177(2) of the Pension Schemes (Northern Ireland) Act 1993(a), and now vested in it(b), and Article 103(1) and (3) of the Pensions (Northern Ireland) Order 2005(c).

In accordance with Article 103(4) of that Order it has consulted the Board of the Pension Protection Fund(d) in relation to regulation 3.

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Occupational and Personal Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2012 and shall come into operation on 1st April 2012.

(2) The Interpretation Act (Northern Ireland) 1954(e) shall apply to these Regulations as it applies to an Act of the Assembly.

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- (a) 1993 c. 49; section 170 was substituted by Article 161 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) and amended by paragraph 3 of Schedule 1, paragraph 23 of Schedule 10 and Schedule 11 to the Pensions (Northern Ireland) Order 2005 (S.I. 2005/255 (N.I. 1)) and paragraph 1 of Schedule 1 to the Pensions Regulator Tribunal (Transfer of Functions) Act (Northern Ireland) 2010 (c. 4 (N.I.))
- (b) See Article 8(b) of S.R. 1999 No. 481
- (c) S.I. 2005/255 (N.I. 1)
- (d) The Board of the Pension Protection Fund is established by section 107 of the Pensions Act 2004 (c. 35)
- (e) 1954 c. 33 (N.I.)

## Amendment of the Occupational and Personal Pension Schemes (General Levy) Regulations

2.—(1) The Occupational and Personal Pension Schemes (General Levy) Regulations (Northern Ireland) 2005<sup>(a)</sup> are amended in accordance with paragraphs (2) and (3).

(2) In regulation 5 (amount of the general levy: occupational pension schemes) for the Table<sup>(b)</sup> substitute—

“TABLE

| <i>Column 1</i>                               | <i>Column 2</i>  | <i>Column 3</i>               |
|---|--|-------------------------------|
| <i>Number of members on the reference day</i> | <i>Amount of levy calculated by reference to number of members (M)</i> | <i>Minimum amount of levy</i> |
| 2 to 11                                       |  | £29                           |
| 12 to 99                                      | £2.88 x M  |                               |
| 100 to 999                                    | £2.08 x M  | £290                          |
| 1,000 to 4,999                                | £1.62 x M  | £2,080                        |
| 5,000 to 9,999                                | £1.23 x M  | £8,100                        |
| 10,000 or more                                | £0.86 x M  | £12,300”.                     |

(3) In regulation 6 (amount of the general levy: personal pension schemes) for the Table<sup>(c)</sup> substitute—

“TABLE

| <i>Column 1</i>                               | <i>Column 2</i>  | <i>Column 3</i>               |
|---|--|-------------------------------|
| <i>Number of members on the reference day</i> | <i>Amount of levy calculated by reference to number of members (M)</i> | <i>Minimum amount of levy</i> |
| 2 to 11                                       |  | £12                           |
| 12 to 99                                      | £1.15 x M  |                               |
| 100 to 999                                    | £0.81 x M  | £120                          |
| 1,000 to 4,999                                | £0.69 x M  | £810                          |
| 5,000 to 9,999                                | £0.46 x M  | £3,450                        |
| 10,000 or more                                | £0.35 x M  | £4,600”.                      |

(a) S.R. 2005 No. 92; relevant amending Regulations are S.R. 2008 No. 97

(b) The Table was substituted by regulation 2(2) of S.R. 2008 No. 97

(c) The Table was substituted by regulation 2(3) of S.R. 2008 No. 97

### **Amendment of the Occupational Pension Schemes (Levies) Regulations**

3. In regulation 6 of the Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005(a) (the amount payable) for paragraph (2) substitute—

“(2) This is the table for the administration levy for the financial year ending with 31st March 2013 and for each subsequent financial year—

| <i>Column 1</i>                               | <i>Column 2</i>  | <i>Column 3</i>               |
|---|--|-------------------------------|
| <i>Number of members on the reference day</i> | <i>Amount of levy calculated by reference to number of members (M)</i> | <i>Minimum amount of levy</i> |
| 2 to 11                                       |  | £31                           |
| 12 to 99                                      | £3.20 x M  |                               |
| 100 to 999                                    | £2.31 x M  | £320                          |
| 1,000 to 4,999                                | £1.80 x M  | £2,310                        |
| 5,000 to 9,999                                | £1.36 x M  | £9,000                        |
| 10,000 or more                                | £0.95 x M  | £13,600.”.                    |

### **Revocations**

4. The following Regulations are revoked—

- (a) the Occupational and Personal Pension Schemes (General Levy) (Amendment) Regulations (Northern Ireland) 2008(b);
- (b) the Occupational Pension Schemes (Levies) (Amendment) Regulations (Northern Ireland) 2008(c).

Sealed with the Official Seal of the Department for Social Development on 7th March 2012

(L.S.)

*Anne McCleary*

A senior officer of the Department for Social Development

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(a) S.R. 2005 No. 147; regulation 6(2) was substituted by regulation 2 of S.R. 2008 No. 145  
(b) S.R. 2008 No. 97  
(c) S.R. 2008 No. 145

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Occupational and Personal Pension Schemes (General Levy) Regulations (Northern Ireland) 2005 (“the General Levy Regulations”) and the Occupational Pension Schemes (Levies) Regulations (Northern Ireland) 2005 (“the Administration Levy Regulations”).

Regulation 2 substitutes the Tables in regulations 5 and 6 of the General Levy Regulations to specify the new figures to be used in calculating the rate at which the general levy is payable for the financial year beginning on 1st April 2012 and subsequent financial years. The purpose of the general levy is to meet the expenditure mentioned in section 170(1) of the Pension Schemes (Northern Ireland) Act 1993. Specified occupational and personal pension schemes pay the general levy (see regulation 2 of the General Levy Regulations). The general levy is used to fund the Pensions Regulator, the Pensions Advisory Service and the Pensions Ombudsman. The amount of the general levy is reduced by at least 12%.

Regulation 3 substitutes regulation 6(2) of the Administration Levy Regulations to specify the new figures to be used in calculating the rate at which the administration levy is payable for the financial year beginning on 1st April 2012 and subsequent financial years. The purpose of the administration levy is to meet the expenditure mentioned in Article 103(1) of the Pensions (Northern Ireland) Order 2005 (“the Order”) relating to the Board of the Pension Protection Fund (“the Board”). Eligible occupational pension schemes pay the administration levy (see regulation 4 of the Administration Levy Regulations). The administration levy is used to fund administration expenses of the Board. The amount of the administration levy is reduced by at least 25%.

Regulation 4 makes consequential revocations.

As these Regulations, in so far as they are made under the Order, make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions in relation to Great Britain, the requirement to consult under Article 289(1) of the Order does not apply by virtue of paragraph (2)(e) of that Article.

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