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STATUTORY INSTRUMENTS

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**2005 No. 255**

**The Pensions (Northern Ireland) Order 2005**

**PART III**

**THE BOARD OF THE PENSION PROTECTION FUND**

**CHAPTER 3**

**PENSION PROTECTION**

*The levies*

**Calculation, collection and recovery of levies**

**164.**—(1) This Article applies in relation to—

- (a) the initial levy imposed under Article 157 in respect of a scheme, and
- (b) any pension protection levy imposed under Article 158 in respect of a scheme.

(2) The levy is payable to the Board by or on behalf of—

- (a) the trustees or managers of the scheme, or
- (b) any other prescribed person.

(3) The Board must in respect of the levy—

- (a) determine the schemes in respect of which it is imposed,
- (b) calculate the amount of the levy in respect of each of those schemes, and
- (c) notify any person liable to pay the levy in respect of the scheme of the amount of the levy in respect of the scheme and the date or dates on which it becomes payable.

(4) The Board may require the Regulator to discharge, on the Board's behalf, its functions under paragraph (3) in respect of the levy.

(5) Where a scheme is an eligible scheme for only part of the period for which the levy is imposed, except in prescribed circumstances, the amount of the levy payable in respect of the scheme for that period is such proportion of the full amount as that part bears to that period.

(6) An amount payable by a person on account of the levy is a debt due from him to the Board.

(7) An amount so payable may be recovered—

- (a) by the Board, or
- (b) if the Board so determines, by the Regulator on its behalf.

(8) Regulations may make provision relating to—

- (a) the collection and recovery of amounts payable by way of any levy in relation to which this Article applies;
- (b) the circumstances in which any such amount may be waived.