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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 1

THE BOARD

*Financial matters*

**Grants**

**102.** The Department may pay the Board such sums as the Department may determine towards any of the Board's expenses, other than expenditure which by virtue of section 173(3) or 188(3) of the Pensions Act 2004 (c. 35) is payable out of—

- (a) the Pension Protection Fund, or
- (b) the Fraud Compensation Fund.

**Administration levy**

**103.**—(1) Regulations may provide for the imposition of a levy (“administration levy”) in respect of eligible schemes (see Article 110) for the purpose of meeting—

- (a) expenditure relating to the establishment of the Board;
- (b) any expenditure of the Department under Article 102 or of the Secretary of State under section 116 of the Pensions Act 2004 (c. 35).

(2) An administration levy is payable to the Department by or on behalf of—

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

(3) An administration levy is payable at the prescribed rate and at prescribed times.

(4) Before prescribing a rate under paragraph (3), the Department must consult the Board.

(5) An amount payable by a person on account of an administration levy is a debt due from him to the Department.

(6) An amount so payable is recoverable by the Department or, if the Department so determines, by the Regulator on its behalf.

(7) Without prejudice to the generality of paragraphs (1), (5) and (6), regulations under this Article may include provision relating to—

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

**Status:** This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** The Pensions (Northern Ireland) Order 2005, Cross Heading: Financial matters is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

### Commencement Information

- II** [Art. 103](#) partly in operation; [art. 103](#) not in operation at date of making see [art. 1\(2\)](#); [Art. 103\(4\)](#) in operation at 25.2.2005 by [S.R. 2005/48](#), [art. 2\(1\)](#), [Sch. Pt. 1](#); [art. 103\(1\)\(3\)\(7\)\(a\)](#) in operation for certain purposes at 25.2.2005 and wholly in operation at 1.4.2005 by [S.R. 2005/48](#), [art. 2\(3\)](#), [Sch. Pt. 3](#); [art. 103\(2\)\(a\)\(5\)\(6\)](#) in operation at 1.4.2005 by [S.R. 2005/48](#), [art. 2\(6\)](#), [Sch. Pt. 6](#); [art. 103\(7\)](#) in operation for certain purposes at 1.1.2007 and wholly in operation at 1.3.2007 in so far as not already in operation by [S.R. 2006/352](#), [art. 2\(4\)](#)

PROSPECTIVE

### [<sup>F1</sup>Administration levy: interest for late payment

**103A.**—(1) Regulations may make provision for interest to be charged at the prescribed rate in the case of late payment of an administration levy.

(2) Interest is payable by or on behalf of the person or persons by or on behalf of whom the levy is payable.

(3) Interest payable by a person by virtue of this Article is a debt due from the person to the Department.

(4) Interest is recoverable by the Department or, if the Department so determines, by the Regulator on the Department's behalf.

(5) Without prejudice to the generality of paragraph (1), regulations under this Article may include provision relating to—

- (a) the collection and recovery of interest;
- (b) the circumstances in which interest may be waived.]

**F1** [Art. 103A](#) inserted (prosp.) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), ss. 104, 118(1), [Sch. 9 para. 3](#)

**Status:**

This version of this cross heading contains provisions that are prospective.

**Changes to legislation:**

The Pensions (Northern Ireland) Order 2005, Cross Heading: Financial matters is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 6 para. 21(2)(c)-(cc) substituted for (b)(c) by 2008 c. 13 (N.I.) Sch. 6 para. 11
- art. 2(4)(b)(viii)-(x) inserted by 2016 c. 1 (N.I.) Sch. 2 para. 21(3)(b)
- art. 19(1A) inserted by 2016 c. 1 (N.I.) Sch. 2 para. 24(3)
- art. 19(10A) inserted by 2016 c. 1 (N.I.) Sch. 2 para. 24(5)
- art. 34(1)-(1B) substituted for art. 34(1) by 2016 c. 1 (N.I.) Sch. 2 para. 25
- art. 34(7)(da) inserted by 2021 c. 1 Sch. 8 para. 3(2)
- art. 39(1)-(1B) substituted for art. 39(1) by 2016 c. 1 (N.I.) Sch. 2 para. 26(2)
- art. 48(1)-(1B) substituted for art. 48(1) by 2016 c. 1 (N.I.) Sch. 2 para. 27
- art. 75(1)(a)(iib) inserted by 2021 c. 1 Sch. 8 para. 8(2)
- art. 110(1)-(1B) substituted for art. 110(1) by 2016 c. 1 (N.I.) Sch. 2 para. 29
- art. 191(5) added by 2008 c. 13 (N.I.) Sch. 9 para. 6
- art. 267(4)(f) and word inserted by 2021 c. 1 Sch. 6 para. 20(b)