



STATUTORY INSTRUMENTS.

S.I. No. 678 of 2023



OCCUPATIONAL PENSION SCHEMES (FEES) (AMENDMENT)
REGULATIONS 2023

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I, HEATHER HUMPHREYS T.D., Minister for Social Protection, in exercise of the powers conferred on me by sections 5 and 25 (as amended by section 37 of the Social Welfare and Pensions Act 2007 (No. 8 of 2007)) of the Pensions Act 1990 (No. 25 of 1990) (as adapted by the Employment Affairs and Social Protection (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 447 of 2020)), with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform (as adapted by the Public Expenditure and Reform (Alteration of Name of Department and Title of Minister) Order 2023 (S.I. No. 19 of 2023)), hereby make the following Regulations:

Citation

1. These Regulations may be cited as the Occupational Pension Schemes (Fees) (Amendment) Regulations 2023.

Amendment to Regulations

2. Article 3 of the Occupational Pension Schemes (Fees) (Amendment) Regulations 2002 (S.I. No. 610 of 2002) is amended in the definition of “active member” by the substitution of the following for paragraph (b): —

- “(b) (i) other than where subparagraph (ii) applies, in relation to a scheme (other than a north south scheme) that commenced prior to the year of account means any member who is resident in the State and in reckonable service at the commencement date, preceding the year of account, of the scheme year, or
- (ii) in relation to a scheme (other than a north south scheme) that commenced prior to the year of account which has not less than 20 participating employers on 31 December in the preceding year of account means any member who is resident in the State and in reckonable service on 31 December in the preceding year of account,”

The Minister for Public Expenditure, National Development Plan Delivery and Reform consents to the making of the foregoing Regulations.



GIVEN under the Official Seal of the Minister for Public Expenditure, National Development Plan Delivery and Reform,
20 December, 2023.

PASCHAL DONOHOE,
Minister for Public Expenditure, National Development Plan Delivery and Reform.



GIVEN under my Official Seal,
20 December, 2023.

HEATHER HUMPHREYS,
Minister for Social Protection.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

Section 25 of the Pensions Act 1990 provides for the payment of annual fees by occupational pension schemes to the Pensions Authority. These Regulations provide for the division of active membership within certain schemes as at 31 December each year.

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PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

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