

National Insurance Act (Northern Ireland) 1966^{F1}

1966 CHAPTER 6

An Act to consolidate the National Insurance Acts (Northern Ireland) 1946 to 1964, certain provisions made by regulations thereunder and certain related enactments. [24th March 1966]

F1 mod. by SR 1988/374

Certain provisions of this Act were repealed by the Social Security Act 1973 (c.38) and subsequently the Act was completely repealed by the Social Security (Consequential Provisions) Act 1975 (c.18). Provision was made, however, to continue in force by regulations such of the repealed provisions as were required to preserve rights to benefit or to retain their effect for transitional purposes.

The provisions listed below have been continued in force by the statutory rules indicated. Those listed immediately below are not printed in full as they have a very limited application—

(A)(i)	sections 8(2), 56, 58(1)# (3), (5)#(7), 59(5), 60, 61, 62, 83(2), 89(2)(3), 91(1), (3)#(10), 94, 103, Schedule 5, Schedule 9 paras. 14#16	National Insurance (Non- participation—Transitional Provisions) (NI) Regs. 1975 (SR 1975/48)
(ii)	as modified by SR 1975/48, sections 57, 58(4)(8), 59(1)#(4), (6) and (7)	#
(B)(i)	sections 55(7), 83(1)(3)# (6), 106(1)	National Insurance (Non- participation—Transitional Provisions) (No. 2) (NI) Regs. 1975 (SR 1975/51)

		– Graduated retirement benej Document Generated: 2024-02-0
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(ii)	as modified by SR 1975/51, sections 55(5)(6), 73	#
(C)	Schedule 9 paras. 1(1), 20(c)	Social Security (Mariners —Transitional Provisions) Regs. (NI) 1975 (SR 1975/71)
(D)	sections 63, 64, 65, 79, 93 (to extent set out in SR 1987/82)	Social Security (Adjudication) Regulations (NI) 1987 (SR 1987/82)
(E)	section 7 (as modified by SR 1975/110), 14(4), 81(1) (a),(b)(i)(ii), 83 Schedule 9 para.20(b)	Social Security Finance (Transitional) Regs. (NI) 1975 (SR 1975/110)
(F)(i)	sections 14(3), 86(2)#(8), 90(1)(2), 95, 97	Social Security (Contributions) Regs. (NI) 1979 (SR 1979/186)
(ii)	to the extent necessary to preserve in force the regulations specified in Schedule 3 to SR 1979/186, sections 4(7)(c), 8(1), 10, 13(1), 14(1)(2)(b), 55(3), 58(9), 107, 109, Schedule 9 paras. 17, 18(1)(2), 20(d) (e)	#
(G)	section 73(1) (as mod. by SR 1983/16)	National Insurance (Non- participation—Transfer of Functions) (Transitional) Regs. (NI) 1983 (SR 1983/16)

National Insurance Act (Northern Ireland) 1966 (c. 6)

Sections 35 and 36 (relating to graduated pensions) are continued in force in modified form together with section 110(1) (short title) by the Social Security (Graduated Retirement Benefit) (No. 2) Regs. (NI) 1978 (SR 1978/105) and, as these sections affect a considerable number of persons, they are set out in full.

GRADUATED RETIREMENT BENEFIT

^{F2}35 Graduated retirement benefit.

F³(1) Subject to the provisions of the Act, graduated retirement benefit shall be payable to any person who is over pensionable age and who (except as mentioned in section 36(1) below) has retired from regular employment, and shall be an increase in the weekly rate of his retirement pension equal to [^{F4} 3.54] pence for each unit, ascertained in accordance with subsections (2) and (3) of this section, of the graduated contributions

properly paid by him as an insured person, the result being rounded to the nearest whole penny, taking $\frac{1}{2}p$ as nearest to the next whole penny above.

- (2) For the purpose of graduated retirement benefit the units of graduated contributions shall be £7.50 for men and £9.00 for women.
- (3) Where a person's graduated contributions calculated at the said rate do not make an exact number of units any incomplete fraction of a unit shall, if it is one-half or more, be treated as a complete unit.

[^{F5}(4) Where a person's entitlement to graduated retirement benefit is deferred—

- (a) Schedule 2 to the Social Security (Graduated Retirement Benefit) (No. 2) Regulations (Northern Ireland) 1978; and
- (b) Schedule 1 to the 2005 Regulations,

shall have effect and both those Schedules shall be construed and have effect as if they were part of this subsection.

- (4A) For the purposes of subsection (4) a person's entitlement to graduated retirement benefit is deferred where—
 - (a) he would be entitled to a Category A or Category B retirement pension but for the fact that his entitlement is deferred within the meaning in section 55(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, if and so long as his entitlement to such a pension is deferred;
 - (b) he is treated under subsection (7) as receiving a Category A or a Category B retirement pension at a nominal weekly rate, if and so long as he does not become entitled to graduated retirement benefit by reason only of not satisfying the conditions in section 1 of the Social Security Administration (Northern Ireland) Act 1992 (entitlement to benefit dependent on claim),

and in relation to graduated retirement benefit, "period of deferment" shall be construed accordingly.]

- (5) For the purposes of subsection (4) of this section, the Department may by regulations provide for treating all or any of the graduated contributions paid by a person in the tax year in which he attained pensionable age as having been paid before, or as having been paid after, the day on which he attained that age, whether or not the contribution in question was so paid.
- (7) A person who [^{F6}attained pensionable age before 6 April 2016] and retired from regular employment, but is not entitled to a retirement pension, shall be treated for the purposes of the foregoing provisions of this section as receiving a retirement pension at a nominal weekly rate:

Provided that-

- (a) this subsection shall not confer any right to graduated retirement benefit on a person who would be entitled to a retirement pension but for some provision of the Act or of regulations disqualifying him for receipt of it; and
- (b) regulations may provide that any right by virtue of this subsection to benefit at less than a specified weekly rate shall be satisfied either altogether or for a specified period by the making of a single payment of the prescribed amount.
- (8) In this section and in section 36 below-
 - "graduated contributions" means graduated contributions under the Act of 1966 or the National Insurance Act (Northern Ireland) 1959 ;

"insured person" means insured person under the Act of 1966 or the National Insurance Act (Northern Ireland) 1946;

"retirement pension" means retirement pension of any category [^{F7}under the Social Security Contributions and Benefits (Northern Ireland) Act 1992];

"the Act" means the Social Security (Northern Ireland) Act 1975 ;

[^{F5}"the 2005 Regulations" means the Social Security (Graduated Retirement Benefit) Regulations (Northern Ireland) 2005;]

and any reference in section 36 below to "section 35 of this Act" or to any of its subsections is a reference to that section or subsection as it is here set out.

(9) This section and section 36 below and the Act shall be construed and have effect as if this section and section 36 below were included in Chapter I of Part II of that Act (contributory benefits); and references to that Chapter, that Part or that Act in any other enactment or in any instrument shall be construed accordingly:

Provided that nothing in this subsection shall affect the construction of any reference to section 35 or 36 of this Act or of that Act or to any of the subsections of those sections; and any increase in the weekly rate of a person's retirement pension, to the extent that it is attributable to subsection (4) of this section, shall be left out of account in determining the weekly rate of that pension for the purposes of sections 14(6) and 15(4) of the Act (rate of unemployment benefit, sickness benefit or invalidity pension for persons over pensionable age).

(10) The provisions of Part III of the Act (determination of claims and questions) relating to contributions shall be construed and have effect as if graduated contributions were contributions under the Act.

- **F6** Words in s. 35(7) substituted (6.4.2016 unless brought into operation earlier by an order under s. 53(1) of the amending Act) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), Sch. 12 para. 45(2)
- F7 Words in s. 35(8) inserted (6.4.2016 unless brought into operation earlier by an order under s. 53(1) of the amending Act) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), Sch. 12 para. 45(3)

Modifications etc. (not altering text)

- C1 S. 35 restricted (prosp.) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 81(7), 118(1) (with s. 73)
- C2 S. 35(1) modified (10.4.2006) by Social Security Benefits Up-rating Order (Northern Ireland) 2006 (S.R. 2006/109), arts. 1(1)(g), 12(1) (with art. 6)
- C3 S. 35(1) modified (9.4.2007) by Social Security Benefits Up-rating Order (Northern Ireland) 2007 (S.R. 2007/153), arts. 1(1)(g), 12(1) (with art. 6)
- C4 S. 35(1) amended (7.4.2008) by Social Security Benefits Up-rating Order (Northern Ireland) 2008 (S.R. 2008/92), arts. 1(1)(g), 12(1) (with art. 6)
- C5 S. 35(1) amended (6.4.2009 with effect as mentioned in art. 6 of the amending S.R.) by Social Security Benefits Up-rating Order (Northern Ireland) 2009 (S.R. 2009/89), arts. 1(1)(f), **12(1)**
- C6 S. 35(1): sum specified (12.4.2010 with effect as mentioned in art. 6 of the amending Order) by Social Security Benefits Up-rating Order (Northern Ireland) 2010 (S.R. 2010/118), arts. 1(1)(c), 12(1)
- C7 S. 35(1) amended (11.4.2011 with effect as mentioned in art. 6 of the amending Order) by Social Security Benefits Up-rating Order (Northern Ireland) 2011 (S.R. 2011/119), arts. 1(1)(c), 12(1)

F2 mod. by SR 2005/121

F3 mod. by SR 2003/155

F4 SR 1980/294

F5 SR 2005/121

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National Insurance Act (Northern Ireland) 1966. (See end of Document for details)

- C8 S. 35(1) sum amended (with effect in accordance with arts. 1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2012 (S.R. 2012/116), arts. 1(1)(c), 12(1) (a), 12(1)(b)
- C9 S. 35(1) sum amended (with effect in accordance with arts.1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2013 (S.R. 2013/69), arts. 1(1)(c), 11(1) (a), 11(1)(b)
- C10 S. 35(1) sum amended (with effect in accordance with arts . 1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2014 (S.R. 2014/78), arts. 1(1)(c), 11(1) (a), 11(1)(b)
- C11 S. 35(1) sum amended (with effect in accordance with arts . 1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2015 (S.R. 2015/124), arts. 1(1)(c), 11(1) (a), 11(1)(b)
- C12 S. 35(1) sum amended (with effect in accordance with arts. 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2017 (S.R. 2017/56), arts. 1(1)(c), 12(1) (a), (b)
- C13 S. 35(1) sum amended (25.9.2017) by The Social Security Benefits Up-rating (No. 2) Order (Northern Ireland) 2017 (S.R. 2017/187), arts. 1, **11(1)(a)**(b)
- C14 S. 35(1) sum amended (24.3.2018) by The Social Security (2017 Benefits Up-rating) Order (Northern Ireland) 2018 (S.R. 2018/56), arts. 1, 11(1)(a)(b)
- C15 S. 35(1) sum amended (with effect in accordance with arts . 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2018 (S.R. 2018/58), arts. 1(1)(c), 12(1) (a)(b)
- C16 S. 35(1) sum amended (29.9.2018) by The Social Security Benefits Up-rating (No. 2) Order (NorthernIreland)2018 (S.R. 2018/167), arts. 1, 11(1)(a)(b)
- C17 S. 35(1) sum amended (26.3.2019) by The Social Security (2018 Benefits Up-rating) Order (NorthernIreland)2019 (S.R. 2019/46), arts. 1, 11(1)(a)(b)
- C18 S. 35(1) sum amended (with effect in accordance with arts . 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (NorthernIreland)2019 (S.R. 2019/58), arts. 1(1)(c), 12(1) (a)(b)
- C19 S. 35(1) sum amended (27.9.2019) by The Social Security Benefits Up-rating (No. 2) Order (Northern Ireland) 2019 (S.R. 2019/188), arts. 1, 11(1)(a)(b)
- C20 S. 35(1) sum amended (with effect in accordance with arts. 1(2)(3)(a), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2020 (S.R. 2020/40), arts. 1(1)(c), 12(1)
- C21 S. 35(1): sum amended (with effect in accordance with arts. 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2021 (S.R. 2021/82), arts. 1(1)(c), 12(1) (a)
- C22 S. 35(1): sum amended (with effect in accordance with arts. 1(2)(3)(a), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2022 (S.R. 2022/143), arts. 1(1)(c), 12(1)(a)
- C23 S. 35(1): sums modified (28.9.2022) by The Social Security Benefits Up-rating (No. 2) Order (Northern Ireland) 2022 (S.R. 2022/231), arts. 1, 11(1)(a)(b)
- C24 S. 35(1): sum modified (27.3.2023) by The Social Security (2022 Benefits Up-rating) Order (Northern Ireland) 2023 (S.R. 2023/27), arts. 1, **11(1)(a)**(b)
- C25 S. 35(1): sums modified (with effect in accordance with arts. 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2023 (S.R. 2023/43), arts. 1(1)(c), 12(1) (a)
- C26 S. 35(2) amended by S.R. 1978/105, Sch. 1 (as amended (6.4.2010) by Social Security (State Pension and National Insurance Credits) Regulations (Northern Ireland) 2010 (S.R. 2010/56), regs. 1(3), 2(1)-(3))

^{F8}36 Special provisions as to graduated retirement benefit for widows and widowers.

(1) Subject to the provisions of this section^{F9} and to Schedule 1 to the 2005 Regulations.]

- (a) where a man, having paid graduated contributions as an insured person, dies leaving a widow, and she either has attained pensionable age at the time of his death or remains his widow when she attains that age; or
- (b) where a woman, having paid graduated contributions as an insured person, dies after 5th April 1979 leaving a widower, and she and he have both attained pensionable age at the time of her death,

then section 35 of this Act shall apply as if the increase in the weekly rate of the retirement pension of the widow or widower, as the case may be, provided for by subsection (1) thereof were the amount there specified by reference to his or her graduated contributions with the addition of one-half of the weekly rate of the graduated retirement benefit of his or her former spouse (any amount including $\frac{1}{2}$ p being rounded to the next whole penny above); and where a man, having paid graduated contributions as an insured person, dies after 5th April 1979 leaving a widow and she has attained pensionable age at the time of his death but has not retired from regular employment, section 35 shall apply as if the increase in the weekly rate of her retirement pension provided for by subsection (1) thereof were one-half of the weekly rate of the graduated retirement benefit of her former husband (any amount including $\frac{1}{2}$ p being rounded to the next whole penny above).

- (2) For the purposes of subsection (1) of this section, the weekly rate of the deceased spouse's graduated retirement benefit shall (whether or not he or she was receiving or entitled to receive any such benefit) be taken to have been the weekly rate appropriate to the amount of graduated contributions paid by him or her (determined as if any orders which have come into force under section 120^{F10} of the Act (increases in rates of benefit) since the date of the deceased spouse's death had come into force before that date), excluding any addition under section 36(1) of this Act, but including any addition under section 35(4) thereof (and for the purpose of calculating the addition under section 35(4), taking into account any addition under section 36(1)); and where at his or her death he or she had attained pensionable age but had neither retired from regular employment nor otherwise become entitled to graduated retirement benefit, that addition shall be computed as if he or she had retired from regular employment or otherwise become entitled to graduated retirement benefit immediately before his or her death.
- (3) A person's right to graduated retirement benefit by virtue of this section shall be brought into account under section 35(4) of this Act in determining the graduated retirement benefit payable to him or her under the said section 35:

Provided that, if the termination of the marriage by death occurred after he or she attained pensionable age, he or she shall for the purposes of this subsection be treated as not having attained pensionable age until the date of that termination.

- (4) A person's right to graduated retirement benefit by virtue of this section in respect of a spouse he or she marries after attaining pensionable age shall be subject to such additional conditions as may be prescribed; and except as may be provided by regulations a person more than once married shall not be entitled for the same period to any graduated retirement benefit by virtue of this section in respect of more than one of his or her spouses.
- (5) Regulations may provide that where a woman is entitled to graduated retirement benefit and to a widowed mother's allowance the graduated retirement benefit shall

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be an increase in the weekly rate of that allowance; and where the benefit is such an increase, section 35(7) of this Act shall not apply.

- **F8** mod. by SR 2003/155
- **F9** SR 2005/121
- F10 1975 (NI 15)

Modifications etc. (not altering text)

- C27 S. 36(1) modified (10.4.2006) by Social Security Benefits Up-rating Order (Northern Ireland) 2006 (S.R. 2006/109), arts. 1(1)(g), 12(3), (with art. 6)
- C28 S. 36(1) modified (9.4.2007) by Social Security Benefits Up-rating Order (Northern Ireland) 2007 (S.R. 2007/153), arts. 1(1)(g), 12(4) (with art. 6)
- C29 S. 36(1) amended (7.4.2008) by Social Security Benefits Up-rating Order (Northern Ireland) 2008 (S.R. 2008/92), arts. 1(1)(g), 12(4) (with art. 6)
- C30 S. 36(1) amended (6.4.2009 with effect as mentioned in art. 6 of the amending S.R.) by Social Security Benefits Up-rating Order (Northern Ireland) 2009 (S.R. 2009/89), arts. 1(1)(f), 12(4)
- C31 S. 36(1) amended by S.R. 1978/105, Sch. 1 (as amended (6.4.2010) by Social Security (State Pension and National Insurance Credits) Regulations (Northern Ireland) 2010 (S.R. 2010/56), regs. 1(3), 2(4) (5))
- C32 S. 36(1): sums specified (12.4.2010 with effect as mentioned in art. 6 of the amending Order) by Social Security Benefits Up-rating Order (Northern Ireland) 2010 (S.R. 2010/118), arts. 1(1)(c), 12(4)
- C33 S. 36(1) amended (11.4.2011 with effect as mentioned in art. 6 of the amending Order) by Social Security Benefits Up-rating Order (Northern Ireland) 2011 (S.R. 2011/119), arts. 1(1)(c), 12(4)
- C34 S. 36(1) sums amended (with effect in accordance with arts. 1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2012 (S.R. 2012/116), arts. 1(1)(c), 12(4)
- C35 S. 36(1) sum amended (with effect in accordance with arts.1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2013 (S.R. 2013/69), arts. 1(1)(c), 11(4)
- C36 S. 36(1) sums amended (with effect in accordance with arts . 1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2014 (S.R. 2014/78), arts. 1(1)(c), 11(4)
- C37 S. 36(1) sums amended (with effect in accordance with arts . 1(2), 6 of the commencing Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2015 (S.R. 2015/124), arts. 1(1)(c), 11(4)
- **C38** S. 36(1) sums amended (with effect in accordance with arts. 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2017 (S.R. 2017/56), arts. 1(1)(c), **12(4**)
- C39 S. 36(1) sums amended (25.9.2017) by The Social Security Benefits Up-rating (No. 2) Order (Northern Ireland) 2017 (S.R. 2017/187), arts. 1, 11(4)
- C40 S. 36(1) sums amended (24.3.2018) by The Social Security (2017 Benefits Up-rating) Order (Northern Ireland) 2018 (S.R. 2018/56), arts. 1, 11(4)
- C41 S. 36(1) sums amended (with effect in accordance with arts . 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2018 (S.R. 2018/58), arts. 1(1)(c), 12(4)
- C42 S. 36(1) sums amended (29.9.2018) by The Social Security Benefits Up-rating (No. 2) Order (NorthernIreland)2018 (S.R. 2018/167), arts. 1, **11(4)**
- C43 S. 36(1) sums amended (26.3.2019) by The Social Security (2018 Benefits Up-rating) Order (NorthernIreland)2019 (S.R. 2019/46), arts. 1, 11(4)
- C44 S. 36(1) sums amended (with effect in accordance with arts . 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (NorthernIreland)2019 (S.R. 2019/58), arts. 1(1)(c), 12(4)
- C45 S. 36(1) sums amended (27.9.2019) by The Social Security Benefits Up-rating (No. 2) Order (Northern Ireland) 2019 (S.R. 2019/188), arts. 1, 11(4)
- C46 S. 36(1) sums amended (with effect in accordance with arts. 1(2)(3)(a), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2020 (S.R. 2020/40), arts. 1(1)(c), 12(4)
- C47 S. 36(1): sum amended (with effect in accordance with art. 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2021 (S.R. 2021/82), arts. 1(1)(c), 12(4)

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- C48 S. 36(1): sum amended (with effect in accordance with art. 1(2)(3)(a) of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2022 (S.R. 2022/143), arts. 1(1)(c), 12(4)
- C49 S. 36(1): sums modified (28.9.2022) by The Social Security Benefits Up-rating (No. 2) Order (Northern Ireland) 2022 (S.R. 2022/231), arts. 1, 11(4)
- C50 S. 36(1): sum modified (27.3.2023) by The Social Security (2022 Benefits Up-rating) Order (Northern Ireland) 2023 (S.R. 2023/27), arts. 1, 11(4)
- C51 S. 36(1): sums modified (with effect in accordance with arts. 1(2)(3), 7 of the amending Rule) by The Social Security Benefits Up-rating Order (Northern Ireland) 2023 (S.R. 2023/43), arts. 1(1)(c), 12(4)

110 Short title.

(1) This Act may be cited as the National Insurance Act (Northern Ireland) 1966.

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SCHEDULE 2 TO SR 1978/105

PROVISIONS REPLACING SECTION 35(4) OF THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966

1

Where a person defers his retirement from regular employment after attaining pensionable age, or has made an election by virtue of section 30(3) of the Act and has not revoked it, then for the purpose of calculating the graduated retirement benefit payable to him from the date of his retirement—

(a) there shall be added to the amount of the graduated contributions properly paid by him as an insured person one-half of the aggregate graduated retirement benefit which would have been payable to him for any period before 6th April 1979 (disregarding the effect of any order made under section 120 of the Act) if he had retired from regular employment on attaining pensionable age and had received that benefit for the whole of the period without any interruption or abatement:

Provided that, in computing the addition to be made in accordance with this paragraph in the case of a person who has made an election by virtue of section 30(3) of the Act (re-entry into regular employment) or the corresponding provisions of any earlier Act, no account shall be taken of any period between 6th April 1975 and 5th April 1979 (both dates inclusive) which falls between the date of that election and the date of his previous retirement; and

- (b) the rate of his graduated retirement benefit shall be increased by an amount equal to the increments to which he is entitled under paragraph 3 below, but only if either—
 - (i) that amount is enough to increase the rate of the benefit by at least 1 per cent., or
 - (ii) he has attained pensionable age before 6th April 1979, and has either deferred his retirement before that date, or made an election by virtue of section 30(3) of the Act taking effect before that date or both.
- 2 Where a woman who is over pensionable age but has not retired from regular employment is entitled by virtue of section 36(1) of the Act of 1966 to graduated retirement benefit, and she has, on or after 6th April 1979, made an election by virtue of section 30(3) of the Act and has not revoked it, then, for the purpose only of determining her right to increments under this Schedule, her election shall be treated as if it took effect from 6th April 1979, or, if later, the date of the death of her husband by virtue of whose graduated contributions she is so entitled.
- 3 (1) Subject to paragraph 4 below, a person is entitled to an increment under this paragraph for each complete incremental period (beginning not earlier than 6th April 1979) in his period of deferment.
 - (2) In this Schedule—
 - (a) "incremental period" means any period of 6 days which are treated by the Social Security (Widow's Benefit and Retirement Pensions) (Amendment) Regulations (Northern Ireland) 1978 as days of increment for the purposes of Schedule 1 to the Pensions Order^{F11} as amended by Article 4 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 in relation to the person and the pension in question; and

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- (b) "period of deferment", in relation to any person, means the period beginning with the day on which he attains pensionable age and ending with the day before that of his retirement.
- (3) Subject to paragraph 4 below, the amount of the increment for any such incremental period shall be 1/7th per cent. of the weekly rate of the graduated retirement benefit to which that person would have been entitled for the period if he had retired on attaining pensionable age, the result being rounded to the nearest whole penny, taking ¹/₂p as nearest to the next whole penny above.
- (4) Where one or more orders have come into force under section 120 of the Act (increases in rates of benefit) during the period of deferment the rate of the benefit for any incremental period shall be determined as if the order or orders had come into force before the beginning of the period of deferment.

F11 1975 (NI 15)

- 4 (1) Where during a person's period of deferment there are one or more increases (other than any made by such an order as is mentioned in paragraph 3(4) above) in the weekly rate of graduated retirement benefit which would have been payable to him during that period if he had not deferred his retirement from regular employment or made an election by virtue of section 30(3) of the Act, the total amount of increment for the period of deferment shall be—
 - (a) 1/7th per cent., for each incremental period in the period of deferment, of the weekly rate of the graduated retirement benefit to which he would have been entitled immediately after his retirement if he had retired on attaining pensionable age; plus
 - (b) in respect of each such increase, 1/7th per cent. of its weekly rate for each incremental period in the period beginning with the day on which that increase occurred and ending with the day before that of the person's retirement.
 - (2) Where one or more orders have come into force under section 120 of the Act during the period of deferment the weekly rates mentioned in sub-paragraph (1) above shall be determined as if the order or orders had come into force before the beginning of the period of deferment.

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