

SCHEDULES

SCHEDULE 2

ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

PART 3

CONSEQUENTIAL AND RELATED AMENDMENTS

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

3. In section 39 of the Contributions and Benefits Act (rate of widowed mother's allowance and widow's pension) omit—

- (a) “and Schedule 4A to this Act” wherever occurring; and
- (b) subsection (3).

4.—(1) Section 39C of the Contributions and Benefits Act (rate of widowed parent's allowance and bereavement allowance) is amended as follows.

- (2) In subsection (1) after “section 46(2)” insert “and (4)”.
- (3) In subsection (3) in each of paragraphs (a) and (b) for “sections” substitute “provisions”.

5.—(1) Section 44 of the Contributions and Benefits Act (Category A retirement pension) is amended as follows.

- (2) In subsection (5A) for “Schedule 4A” substitute “Schedules 4A and 4B”.
- (3) In subsection (6) for “Schedule 4A” substitute “Schedule 4A or 4B”.

6. In section 46 of the Contributions and Benefits Act (modification of section 45 for calculating the additional pension in certain benefits) after subsection (3) add—

“(4) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39C(1) above in a case where the deceased spouse or civil partner died under pensionable age, section 45 above has effect subject to the following additional modifications—

- (a) the omission of subsection (2)(d), and
- (b) the omission in subsection (3A)(b) of the words “before the flat rate introduction year”.

7. In section 48A of the Contributions and Benefits Act (rate of Category B retirement pension for married person or civil partner) in subsection (4) for “Schedule 4A” substitute “Schedules 4A and 4B”.

8. In section 48B of the Contributions and Benefits Act (Category B retirement pension for surviving spouse or civil partner) in subsection (2) for “Schedule 4A” substitute “Schedules 4A and 4B”.

9. In section 48BB of the Contributions and Benefits Act (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B) in subsection (5)—

- (a) for “Schedule 4A” substitute “Schedules 4A and 4B”; and
- (b) for the words from “subject” to the end substitute “subject to section 46(3) above and to the following provisions of this section and the modification in section 48C(4) below.”.

10. In section 48C of the Contributions and Benefits Act (Category B retirement pension: general) in subsection (4) for “Schedule 4A” substitute “Schedules 4A and 4B”.

11. In Schedule 4A to the Contributions and Benefits Act (additional pension) in paragraph 1(2) omit “39(1),”.