

Schedules

SCHEDULE 3

Consolidation of additional pension

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

1.—(1) Section 45 (the additional pension in a Category A retirement pension) is amended as follows.

(2) In subsection (2) (as amended by section 81(3) of the Pensions (No. 2) Act (Northern Ireland) 2008) for “6th April 2020” substitute “a date specified for the purposes of this subsection by order (“the specified date”)”.

(3) In subsection (2A) (as inserted by section 81(4) of the Pensions (No. 2) Act (Northern Ireland) 2008)—

- (a) in the opening words for “a tax year after 5th April 2020” substitute “the tax year beginning with the specified date or a subsequent tax year”;
- (b) in paragraph (a) for “flat rate introduction” substitute “additional pension consolidation”;
- (c) for paragraph (b) substitute—

“(b) in relation to the additional pension consolidation year and subsequent years, the weekly equivalent of the amount calculated in accordance with Schedule 4B to this Act.”.

2. In section 46 (modifications of section 45 for calculating the additional pension in certain benefits) in subsection (5)(a) (as inserted by paragraph 6(3) of Schedule 3 to the Pensions (No. 2) Act (Northern Ireland) 2008) for “6th April 2020” substitute “date specified for the purposes of this subsection by order (“the specified date”)”.

3. In section 121(1) (interpretation of Parts 1 to 6) insert at the appropriate place—

““the additional pension consolidation year” means such tax year as may be designated as such by order;”.

4.—(1) Section 172 (Assembly etc. control of regulations and orders) is amended as follows.

(2) In subsection (4) after “(4A)” insert “, (4B)”.

(3) In subsection (4A) after “flat rate introduction year” insert “or the additional pension consolidation year”.

(4) After subsection (4A) insert—

“(4B) Subsection (4) above does not apply to a statutory rule by reason only that it contains an order under section 45(2).”.

5.—(1) Schedule 4B (additional pension: accrual rates for purposes of section 45(2)(d)) is amended as follows.

(2) In paragraph 1—

(a) in sub-paragraph (1) in the opening words after “45(2)(d)” insert “or (2A)(b)”;

(b) in sub-paragraphs (1)(a) and (b) and (2) after “45(2)(d)” insert “or (2A)(b) (as the case may be)”.

(3) In paragraph 11 after “45(2)(d)” insert “or (2A)(b)”.

6.—(1) Schedule 4C (additional pension: consolidated amount for the purposes of section 45(2A)) (as inserted by Schedule 2 to the Pensions (No. 2) Act (Northern Ireland) 2008) is amended as follows.

(2) In paragraphs 1 and 2 for “flat rate introduction” substitute “additional pension consolidation”.

(3) Omit paragraph 3.

(4) In paragraphs 5(b) and 7(1) for “and (c)” (in each place) substitute “, (c) and (d)”.

(5) In paragraph 6 for “6th April 2020” substitute “the date specified for the purposes of section 45(2) of this Act”.

(6) In paragraph 7(1) for “6th April 2020” substitute “the date specified for the purposes of section 45(2)”.

(7) In paragraph 7(2)—

(a) in paragraph (b) after “2(2)(b),” insert “5(2)(b),”;

(b) after paragraph (b) insert—

“(c) in Schedule 4B, paragraphs 4, 5(b), 8(3), 9(2)(b) and (3) and 10(1)(b).”.

(8) After paragraph 7(2) insert—

“(3) Paragraph 1(1) of Schedule 4B applies as if a reference to the relevant years within section 45(2)(d) were a reference to the relevant years falling within the period beginning with the flat rate introduction year and ending immediately before the consolidation date.”.