

## SCHEDULES

### SCHEDULE 12

#### STATE PENSION: AMENDMENTS

#### PART 4

##### OTHER AMENDMENTS TO DO WITH PART 1

##### *Social Security Contributions and Benefits Act 1992 (c. 4)*

- 92 The Contributions and Benefits Act is amended as follows.
- 93 (1) Section 39C (rate of widowed parent's allowance and bereavement allowance) is amended as follows.
- (2) In subsection (1), for the words from "45AA" to "as they apply" substitute "45AA and Schedules 4A and 4B below as they apply".
- (3) In subsection (3), for the words from "45AA" to "by virtue of subsection (1) above" substitute "45AA and Schedules 4A and 4B below by virtue of subsection (1) above".
- (4) In subsection (4), for the words from "45AA" to "below" substitute "45AA and Schedules 4A and 4B below".
- 94 (1) Schedule 5 (pension increase or lump sum where entitlement to retirement pension is deferred) is amended as follows.
- (2) In the following provisions omit "(as those provisions have effect by virtue of section 2(7) of the Pensions Act 2011)"—
- paragraph 4(1A)(a), (b) and (c);
- paragraph 7B(5)(b)(i).
- (3) After paragraph 7 insert—
- "7ZA (1) This paragraph modifies paragraphs 5A to 6A in cases where—
- (a) W became entitled to a Category A or Category B retirement pension before 6 April 2012, and
- (b) S died before 6 April 2012.
- ("W" and "S" have the same meaning as in paragraph 5.)
- (2) Paragraph 5A applies as if—
- (a) in sub-paragraph (2), after paragraph (a), there were inserted—
- "(b) the appropriate amount; and";
- (b) in sub-paragraph (3), after "following—", there were inserted—
- "(a) one half of the appropriate amount; and".
- (3) Paragraph 6 applies as if—

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*Status: This is the original version (as it was originally enacted).*

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- (a) in sub-paragraph (2), after paragraph (a), there were inserted—  
“**(b)** the appropriate amount; and”;
  - (b) in sub-paragraph (3), after paragraph (b), there were inserted—  
“**(c)** the appropriate amount reduced by the amount of any increases under section 109 of the Pensions Act; and”;
  - (c) in sub-paragraph (4), after paragraph (a), there were inserted—  
“**(b)** one half of the appropriate amount; and”.
- (4) Paragraph 6A applies as if in sub-paragraph (2), after paragraph (a), there were inserted—  
“**(b)** one half of the appropriate amount; and”.
- (5) In paragraphs 5A to 6A as modified by this paragraph, the “appropriate amount” means the greater of—
- (a) the amount by which the deceased person’s Category A or Category B retirement pension had been increased under section 150(1)(e) of the Administration Act; or
  - (b) the amount by which his or her Category A or Category B retirement pension would have been so increased had he or she died immediately before the surviving spouse or civil partner became entitled to a Category A or Category B retirement pension.
- (6) In sub-paragraph (1)(a) the reference to becoming entitled to a pension before 6 April 2012 includes a reference to becoming entitled on or after that day to the payment of a pension in respect of a period before that day.”

*Pension Schemes Act 1993 (c. 48)*

- 95 Section 46A of the Pension Schemes Act 1993 (retirement in tax year after 5 April 2020) is repealed.

*Pensions Act 2008 (c. 30)*

- 96 In the Pensions Act 2008, the following are repealed—
- (a) sections 102 and 103 (consolidation of additional pension);
  - (b) Schedule 3 (consolidation of additional pension);
  - (c) in Schedule 4 (minor and consequential amendments)—  
paragraph 4(2)(b) and (3)(b);  
paragraph 6(3);  
paragraph 7(a);  
paragraph 8(a);  
paragraph 9(2)(c);  
paragraph 10;  
paragraphs 13 to 22.

*Pensions Act 2011 (c. 19)*

- 97 In the Pensions Act 2011, the following are repealed—

- (a) section 2(5) to (9) and Schedule 2 (abolition of certain additions to the state pension);
- (b) section 3 and Schedule 3 (consolidation of additional pension).