SCHEDULES

SCHEDULE 16

Section 31

BEREAVEMENT SUPPORT PAYMENT: AMENDMENTS

Forfeiture Act 1982 (c. 34)

In section 4 of the Forfeiture Act 1982 (Upper Tribunal to decide whether forfeiture rule applies to social security benefits), in the definition of "relevant enactment" in subsection (5), after the entry relating to Part 1 of this Act (inserted by Schedule 12 to this Act) insert—

"section 30 of that Act,".

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

- 2 The Social Security Contributions and Benefits Act 1992 is amended as follows.
- 3 (1) Section 20 (descriptions of contributory benefits) is amended as follows.
 - (2) In subsection (1), for paragraph (ea) substitute—
 "(ea) widowed parent's allowance;".
 - (3) In subsection (2), in the definition of "long-term benefit" omit paragraph (bb).
- 4 (1) Section 21 (contribution conditions) is amended as follows.
 - (2) In the table in subsection (2) omit the entries for bereavement payment and bereavement allowance.
 - (3) Omit subsection (4).
- In section 22 (earnings factors), in subsection (2), after paragraph (c) (inserted by Schedule 12 to this Act) insert "and
 - (d) establishing entitlement to be reavement support payment under section 30 of the Pensions Act 2014."
- 6 (1) Section 23A (contributions credits for relevant parents and carers) is amended as follows.
 - (2) In subsection (1) omit paragraph (e).
 - (3) In subsection (6)(b) omit "or (e)".
- For the italic heading above section 36 substitute "Bereavement benefits: deaths before the day on which section 30 of the Pensions Act 2014 comes into force".
- 8 Section 36 (bereavement payment) is repealed.
- 9 Section 36A (cases in which sections 37 to 41 apply) is repealed.
- 10 (1) Section 37 (widowed mother's allowance) is amended as follows.
 - (2) Before subsection (1) insert—

- "(A1) This section applies only in cases where a woman's husband has died before 9 April 2001."
- (3) At the end of the heading insert ": deaths before 9 April 2001".
- 11 (1) Section 38 (widow's pension) is amended as follows.
 - (2) Before subsection (1) insert—
 - "(A1) This section applies only in cases where a woman's husband has died before 9 April 2001."
 - (3) At the end of the heading insert ": deaths before 9 April 2001".
- 12 In section 39A (widowed parent's allowance), for subsection (1) substitute—
 - "(1) This section applies where—
 - (a) a person's spouse or civil partner has died before the day on which section 30 of the Pensions Act 2014 comes into force (but see subsection (1A)),
 - (b) the person has not married or formed a civil partnership after the death but before that day, and
 - (c) the person is under pensionable age on that day.
 - (1A) This section does not apply in cases where a woman's husband has died before 9 April 2001."
- Section 39B (bereavement allowance where no dependent children) is repealed.
- 14 (1) Section 39C (rate of widowed parent's allowance and bereavement allowance) is amended as follows.
 - (2) Omit subsection (2).
 - (3) Omit subsection (5).
 - (4) In the heading omit "and bereavement allowance".
- In section 48B (Category B retirement pension for widows and widowers), in subsection (8), for "the appointed day (as defined by section 36A(3))" substitute "9 April 2001".
- In section 48BB (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B), in subsection (3)(a)(i), after "bereavement allowance" insert "under section 39B (before that section was repealed)".
- 17 (1) Section 60 (complete or partial failure to satisfy contribution condition) is amended as follows.
 - (2) In subsection (1) omit paragraph (ab).
 - (3) In subsection (3) omit paragraphs (a) and (bb).
- 18 (1) Schedule 3 (contribution conditions for entitlement to benefit) is amended as follows.
 - (2) Omit paragraph 4 and the italic heading above it.
 - (3) Omit paragraphs 7 and 9.
- In Schedule 4 (rates of benefits etc) omit Part 2.

Social Security Administration Act 1992 (c. 5)

- The Social Security Administration Act 1992 is amended as follows.
- 21 (1) Section 1 (entitlement to benefit dependent on claim) is amended as follows.
 - (2) For subsection (2) substitute—
 - "(2) Where under subsection (1) a person is required to make a claim or to be treated as making a claim for a benefit in order to be entitled to it, the person is not entitled to it in respect of any period more than 12 months before the date on which the claim is made or treated as made.
 - (2A) But subsection (2) does not apply—
 - (a) to disablement benefit or reduced earnings allowance, or
 - (b) in a case where a claim for the benefit is made or treated as made by virtue of section 3(2)."
 - (3) In subsection (4), after paragraph (zb) (inserted by Schedule 12 to this Act) insert—
 - '(zc) bereavement support payment under section 30 of the Pensions Act 2014;".
- In section 2A (claim or full entitlement to certain benefits conditional on work-focused interview), in subsection (2)(d), omit "(other than a bereavement payment)".
- 23 (1) Section 3 (late claims for bereavement benefit where death is difficult to establish) is amended as follows.
 - (2) Subsection (3) is repealed.
 - (3) After subsection (4) insert—
 - "(5) In subsection (2) "bereavement benefit" means—
 - (a) bereavement support payment, or
 - (b) widowed parent's allowance."
- In section 5 (regulations about claims for and payments of benefits), in subsection (2), after paragraph (zb) (inserted by Schedule 12 to this Act) insert—
 - "(zc) bereavement support payment under section 30 of the Pensions Act 2014;".
- In section 71 (overpayments general), in subsection (11), after paragraph (ad) insert—
 - "(ae) bereavement support payment under section 30 of the Pensions Act 2014;".
- In section 121DA (interpretation of Part 6), in subsection (1), after paragraph (hl) (inserted by Schedule 12 to this Act) insert—
 - "(hm) Part 5 of the Pensions Act 2014;".
- In section 122B (supply of other government information for fraud prevention and verification), in subsection (3)(b), after ", Part 1 of the Pensions Act 2014" (inserted by Schedule 12 to this Act) insert ", section 30 of that Act".
- In section 124 (age, death and marriage), in subsection (1), after paragraph (af) (inserted by Schedule 12 to this Act) insert—
 - "(ag) of section 30 of the Pensions Act 2014; and".

- In section 125 (regulations as to notification of deaths), in subsection (1), after ", Part 1 of the Pensions Act 2014" (inserted by Schedule 12 to this Act) insert ", section 30 of that Act".
- In section 150 (annual up-rating of benefits), in subsection (1), after paragraph (p) (inserted by Schedule 12 to this Act) insert—
 - "(q) specified in regulations under section 30 of the Pensions Act 2014 (bereavement support payment)."
- 31 (1) Section 163 (general financial arrangements) is amended as follows.
 - (2) In subsection (1), after paragraph (za) (inserted by Schedule 12 to this Act) insert—

 "(zb) bereavement support payment under section 30 of the Pensions Act 2014;".
 - (3) In subsection (2)(a), after ", Part 1 of the Pensions Act 2014" (inserted by Schedule 12 to this Act) insert ", section 30 of that Act".
 - (4) In subsection (3)(b), after "or Part 1 of the Pensions Act 2014" (inserted by Schedule 12 to this Act) insert "or section 30 of that Act".
- In section 170 (Social Security Advisory Committee), in subsection (5)—
 - (a) in the definition of "the relevant enactments", after paragraph (am) (inserted by Schedule 12 to this Act) insert—
 - "(an) section 30 of the Pensions Act 2014;";
 - (b) in the definition of "the relevant Northern Ireland enactments", after paragraph (am) (inserted by Schedule 12 to this Act) insert—
 - "(an) any provisions in Northern Ireland which correspond to section 30 of the Pensions Act 2014;".
- 33 (1) Section 179 (reciprocal agreements) is amended as follows.
 - (2) In subsection (3)(a), after "Pensions Act 2014" (inserted by Schedule 12 to this Act) insert ", Part 5 of that Act".
 - (3) In subsection (4), after paragraph (ai) (inserted by Schedule 12 to this Act) insert—
 "(ai) to Part 5 of the Pensions Act 2014;".
 - (4) In subsection (5)—
 - (a) after "Pensions Act 2014" (inserted by Schedule 12 to this Act) insert "or section 30 of that Act";
 - (b) after paragraph (ad) (inserted by Schedule 12 to this Act) insert—
 "(ae) bereavement support payment;".
- In section 187 (inalienability), in subsection (1), after paragraph (ad) insert—
 - "(ae) bereavement support payment under section 30 of the Pensions Act 2014;".
- In section 191 (interpretation), in the definition of "benefit", for "and personal independence payment" substitute ", personal independence payment and bereavement support payment under section 30 of the Pensions Act 2014".

Social Security Act 1993 (c. 3)

In section 2 of the Social Security Act 1993 (payments into National Insurance Fund out of money provided by Parliament), in subsection (4)(a), after "(za)," (inserted by Schedule 12 to this Act) insert "(zb),".

Social Security Act 1998 (c. 14)

- The Social Security Act 1998 is amended as follows.
- In section 2 (use of computers), in subsection (2), after paragraph (m) (inserted by Schedule 12 to this Act) insert "or
 - (n) section 30 of the Pensions Act 2014;".
- 39 (1) Section 8 (decisions by Secretary of State) is amended as follows.
 - (2) In subsection (3), after paragraph (ab) (inserted by Schedule 12 to this Act) insert—

 "(ac) bereavement support payment under section 30 of the Pensions Act 2014;".
 - (3) In subsection (4), after "Part 1 of the Pensions Act 2014" (inserted by Schedule 12 to this Act) insert "or section 30 of that Act".
- In section 11 (regulations with respect to decisions), in subsection (3), in the definition of "the current legislation", after "Part 1 of the Pensions Act 2014" (inserted by Schedule 12 to this Act) insert "and section 30 of that Act".
- In section 27 (restriction on entitlement in cases of error), in subsection (7), in the definition of "benefit"—
 - (a) after paragraph (df) insert—
 - "(dg) bereavement support payment under section 30 of the Pensions Act 2014;";
 - (b) in paragraph (e), for "to (df)" substitute "to (dg)".
- In section 28 (correction of errors in decisions etc), in subsection (3)(j), after "Part 1 of the Pensions Act 2014" (inserted by Schedule 12 to this Act) insert "or section 30 of that Act".

Social Security Fraud Act 2001 (c. 11)

- The Social Security Fraud Act 2001 is amended as follows.
- In section 6A (definitions), in subsection (1), in the definition of "disqualifying benefit", after paragraph (ca) insert—
 - "(cb) bereavement support payment under section 30 of the Pensions Act 2014 or under any provision in Northern Ireland which corresponds to that section;".
- In section 10 (power to supplement and mitigate loss of benefit provisions), in subsection (3), after paragraph (bf) (inserted by Schedule 12 to this Act) insert—
 - "(bg) bereavement support payment under section 30 of the Pensions Act 2014 or under any provision in Northern Ireland which corresponds to that section;".

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

- In section 660 (taxable benefits: UK benefits Table A), in the table in subsection (1), in the entry relating to be eavement allowance, omit the words "SSCBA 1992 Section 39B" (in the second column).
- In section 677 (UK social security benefits wholly exempt from tax), in Part 1 of Table B in subsection (1), in the entry relating to bereavement payments, omit the words "SSCBA 1992 Section 36" (in the second column).