2008 CHAPTER 13

PART 2

SIMPLIFICATION ETC.

State pensions etc.

Consolidation of additional pension

81.—(1) The Contributions and Benefits Act is amended as follows.

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

(3) In subsection (2) after "1999" insert "but before 6th April 2020".

(4) After subsection (2) insert—

"(2A) The weekly rate of the additional pension in a Category A retirement pension in any case where the pensioner attained pensionable age in a tax year after 5th April 2020 shall be the sum of the following—

(a) in relation to any tax year before the flat rate introduction year, the revalued consolidated amount, calculated in accordance with Schedule 4C to this Act; and

(b) in relation to the flat rate introduction year and subsequent years, the amount referred to in subsection (2)(d).".

(5) Schedule 2, which inserts Schedule 4C to the Contributions and Benefits Act, has effect.

(6) In section 47 (increase of Category A retirement pension for invalidity), after subsection (4) insert—

"(4A) Any part of an additional pension resulting from an amount calculated under paragraph 2 of Schedule 4C to this Act by virtue of paragraph 5(a) of that Schedule (the GRB amount) is to be disregarded for the purposes of this section.".

(7) Section 35 of the National Insurance Act (Northern Ireland) 1966 (c. 6) (graduated retirement benefit) as it continues in force as mentioned in section 62 of the Contributions and Benefits Act, has effect in relation to a person over pensionable age only if the person attained pensionable age before 6th April 2020.