

SCHEDULES

SCHEDULE 12

STATE PENSION: AMENDMENTS

PART 1

AMENDMENTS TO DO WITH NEW STATE PENSION SYSTEM

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

2. The Contributions and Benefits Act is amended as follows.
3. In section 1 (outline of contributory system), in subsection (1)(a), after “this Act” insert “or any other Act or Northern Ireland legislation”.
4. In section 13 (Class 3 contributions), in subsection (2), omit “contribution”.
5. After section 19A insert—

“19B Extended meaning of benefit” etc. in Part 1

19B. In this Part references to “benefit” or “contributory benefit” include benefit under Part 1 of the Pensions Act (Northern Ireland) 2015.”.

- 6.—(1) Section 22 (earnings factors) is amended as follows.
 - (2) In subsection (2)—
 - (a) in paragraph (a), omit the final “and”;
 - (b) after paragraph (b) insert “; and
 - (c) establishing entitlement to a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015 and, where relevant, calculating the rate of a state pension under that Part.”.
 - (3) After subsection (5) insert—

“(5ZA) Regulations may provide for crediting—

 - (a) for 1987-88 or any subsequent tax year, earnings or Class 2 or Class 3 contributions, or
 - (b) for any earlier tax year, contributions of any class,
 for the purposes of bringing an earnings factor for that tax year to a figure which will make that year a “qualifying year”, “pre-commencement

qualifying year” or “post-commencement qualifying year” of a person for the purposes of Part 1 of the Pensions Act (Northern Ireland) 2015 (see sections 2(4) and 4(4) of that Act).

(5ZB) Regulations under subsection (5ZA) must provide for crediting a person with such contributions as may be specified in respect of periods on or after 6 April 1975 during which the person was—

- (a) a spouse or civil partner of a member of Her Majesty’s forces,
- (b) accompanying the member on an assignment outside the United Kingdom, and
- (c) not of a description specified in the regulations.”.

7. In section 121(1) (interpretation), in the definition of “benefit”, after paragraph (c) insert—

“(For the meaning of benefit” in Part 1, see also section 19B).”.