

Changes to legislation: There are currently no known outstanding effects for the Welfare Reform and Pensions Act 1999, Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 8

WELFARE BENEFITS: MINOR AND CONSEQUENTIAL AMENDMENTS

PART I

BEREAVEMENT BENEFITS

Income and Corporation Taxes Act 1988 (c.1)

- 1 (1) Section 617 of the Income and Corporation Taxes Act 1988 (social security benefits
and contributions) is amended as follows.
- FI(2)
- (3) Omit subsection (6).

Textual Amendments

- F1** Sch. 8 para. 1(2) repealed (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 8 Pt. 1](#) (with [Sch. 7](#))

Commencement Information

- II** Sch. 8 para. 1 wholly in force at 9.4.2001; Sch. 8 para. 1 not in force at Royal Assent see s. 89(1); Sch. 8 para. 1 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by [S.I. 2000/1047](#), [art. 2\(2\)\(a\)\(i\)\(ii\)](#), **Sch. Pt. I**

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

- 2 The Contributions and Benefits Act has effect subject to the following amendments.

Commencement Information

- 12** Sch. 8 para. 2 wholly in force at 9.4.2001; Sch. 8 para. 2 not in force at Royal Assent see s. 89(1); Sch. 8 para. 2 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

- 3 (1) Section 20 (descriptions of contributory benefits) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (e), omit sub-paragraph (i); and
- (b) after that paragraph insert—
- “(ea) bereavement benefits, comprising—
- (i) bereavement payment;

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- (ii) widowed parent's allowance (with increase for child dependants);
- (iii) bereavement allowance;”.

- (3) In subsection (2), in the definition of “long-term benefit”, after paragraph (b) insert—
- “(ba) a widowed parent's allowance;
 - (bb) a bereavement allowance;”.

Commencement Information

- I3** Sch. 8 para. 3 wholly in force at 9.4.2001; Sch. 8 para. 3 not in force at Royal Assent see s. 89(1); Sch. 8 para. 3 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

- 4 (1) Section 21 (contribution conditions) is amended as follows.

- (2) In subsection (2)—

- (a) for “Widow's payment” substitute “ Bereavement payment ”; and
- (b) after the entry relating to widowed mother's allowance insert—

“Widowed parent's allowance	Class 1, 2 or 3
Bereavement allowance	Class 1, 2 or 3”

- (3) In subsection (4), for “widow's payment” substitute “ bereavement payment ”.

Commencement Information

- I4** Sch. 8 para. 4 wholly in force at 9.4.2001; Sch. 8 para. 4 not in force at Royal Assent see s. 89(1); Sch. 8 para. 4 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

- 5 In section 46(2) (modifications of s. 45 for calculating additional pension in certain benefits)—

- (a) after “section 39(1)” insert “ or 39C(1) ”; ^{F2} . . .
- (b)

Textual Amendments

- F2** Sch. 8 para. 5(b) and the word “and” immediately preceding it omitted (8.1.2001 for specified purposes and otherwise 9.4.2001) by virtue of 2000 c. 19, s. 32(3) (with s. 83(6)); S.I. 2000/2950, art. 6 and repealed (8.4.2001) by 2000 c. 19, s. 85, Sch. 9 Pt. II (with s. 83(6)); S.I. 2001/153, art. 2(e)

Commencement Information

- I5** Sch. 8 para. 5 wholly in force at 9.4.2001; Sch. 8 para. 5 not in force at Royal Assent see s. 89(1); Sch. 8 para. 5 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

- 6 In section 48B (Category B retirement pension for widows and widowers), at the end add—

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“(8) Nothing in subsections (4) to (7) above applies in a case where the spouse dies on or after the appointed day (as defined by section 36A(3)).”

Commencement Information

I6 Sch. 8 para. 6 wholly in force at 9.4.2001; Sch. 8 para. 6 not in force at Royal Assent see s. 89(1); Sch. 8 para. 6 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

7 In section 48C(4) (category B retirement pension: general), for “or 48B(2)” substitute “, 48B(2) or 48BB(5) ”.

Commencement Information

I7 Sch. 8 para. 7 wholly in force at 9.4.2001; Sch. 8 para. 7 not in force at Royal Assent see s. 89(1); Sch. 8 para. 7 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

8 (1) Section 60 (complete or partial failure to satisfy contribution conditions) is amended as follows.

(2) In subsection (1), after paragraph (a) insert—

“(aa) a widowed parent’s allowance,
(ab) a bereavement allowance”.

(3) In subsection (3)—

(a) for paragraph (a) substitute—

“(a) a bereavement payment;”; and

(b) after paragraph (b) insert—

“(ba) a widowed parent’s allowance;

(bb) a bereavement allowance;”; and

(c) in paragraph (d), after “48B” insert “ or 48BB ”.

Commencement Information

I8 Sch. 8 para. 8 wholly in force at 9.4.2001; Sch. 8 para. 8 not in force at Royal Assent see s. 89(1); Sch. 8 para. 8 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

9 In section 61(1) (exclusion of increase of benefit for failure to satisfy contribution condition), after “widowed mother’s allowance” insert “ or widowed parent’s allowance ”.

Commencement Information

I9 Sch. 8 para. 9 wholly in force at 9.4.2001; Sch. 8 para. 9 not in force at Royal Assent see s. 89(1); Sch. 8 para. 9 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

10 In section 61A(3) (contributions paid in error)—

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- (a) at the end of paragraph (b) insert “ (payable by virtue of section 48B or 48BB above) ”; and
- (b) after “widow’s pension,” insert—
 - “(ca) widowed parent’s allowance,”.

Commencement Information

- I10** Sch. 8 para. 10 wholly in force at 9.4.2001; Sch. 8 para. 10 not in force at Royal Assent see s. 89(1); Sch. 8 para. 10 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

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Textual Amendments

- F3** Sch. 8 para. 11 repealed (6.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, Sch. 6; S.I. 2003/962, art. 2(3)(e), Sch. 1

- 12 In section 150 (interpretation of provisions relating to Christmas bonus), in subsection (1)(c), after “allowance” insert “ , widowed parent’s allowance ”.

Commencement Information

- I11** Sch. 8 para. 12 wholly in force at 9.4.2001; Sch. 8 para. 12 not in force at Royal Assent see s. 89(1); Sch. 8 para. 12 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

- 13 (1) Schedule 3 (contribution conditions for entitlement to benefit) is amended as follows.
- (2) In paragraph 4(1) (contribution condition for widow’s payment) and in the cross-heading preceding paragraph 4, for “widow’s payment” and “Widow’s payment” substitute “ bereavement payment ” and “ Bereavement payment ” respectively.
 - (3) In paragraph 5(1) (contribution conditions for widowed mother’s allowance, widow’s pension etc.), after “allowance,” insert “ a widowed parent’s allowance, a bereavement allowance, ”; and in the cross-heading preceding paragraph 5, after “allowance” insert “ , widowed parent’s allowance, bereavement allowance ”.
 - (4) In paragraph 7(1) and (3) (satisfaction of conditions in early years of contribution), for “widow’s payment” substitute “ bereavement payment ”.
 - (5) In paragraph 9 (satisfaction of condition where condition for short-term benefit satisfied)—
 - (a) for “a woman claims a widow’s payment” substitute “ a claim is made for a bereavement payment ”; and
 - (b) for “widow’s payment” (in the second place where it occurs) substitute “ bereavement payment ”.

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- I12** Sch. 8 para. 13 wholly in force at 9.4.2001; Sch. 8 para. 13 not in force at Royal Assent see s. 89(1); Sch. 8 para. 13 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

^{F4}14

Textual Amendments

- F4** Sch. 8 para. 14 repealed (6.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, Sch. 6; S.I. 2003/962, art. 2(3)(e), Sch. 1

Social Security Administration Act 1992 (c.5)

15 The Administration Act is amended as follows.

Commencement Information

- I13** Sch. 8 para. 15 wholly in force at 9.4.2001; Sch. 8 para. 15 not in force at Royal Assent see s. 89(1); Sch. 8 para. 15 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

16 In section 1(2)(a) (entitlement to benefit dependent on claim), for “widow’s payment, she” substitute “bereavement payment, the person”.

Commencement Information

- I14** Sch. 8 para. 16 wholly in force at 9.4.2001; Sch. 8 para. 16 not in force at Royal Assent see s. 89(1); Sch. 8 para. 16 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

17 For section 3 (and the cross-heading preceding it) substitute—

“Bereavement benefits

3 Late claims for bereavement benefit where death is difficult to establish.

- (1) This section applies where a person’s spouse has died or may be presumed to have died on or after the appointed day and the circumstances are such that—
- (a) more than 12 months have elapsed since the date of death; and
 - (b) either—
 - (i) the spouse’s body has not been discovered or identified or, if it has been discovered and identified, the surviving spouse does not know that fact; or
 - (ii) less than 12 months have elapsed since the surviving spouse first knew of the discovery and identification of the body.

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- (2) Where this section applies, notwithstanding that any time prescribed for making a claim for a bereavement benefit in respect of the death has elapsed, then—
- (a) in any case falling within paragraph (b)(i) of subsection (1) above where it has been decided under section 8 of the ^{M1}Social Security Act 1998 that the spouse has died or is presumed to have died; or
 - (b) in any case falling within paragraph (b)(ii) of subsection (1) above where the identification was made not more than 12 months before the surviving spouse first knew of the discovery and identification of the body,
- such a claim may be made or treated as made at any time before the expiration of the period of 12 months beginning with the date on which that decision was made or, as the case may be, the date on which the surviving spouse first knew of the discovery and identification.
- (3) If, in a case where a claim for a bereavement benefit is made or treated as made by virtue of this section, the claimant would, apart from subsection (2) of section 1 above, be entitled to—
- (a) a bereavement payment in respect of the spouse's death more than 12 months before the date on which the claim is made or treated as made; or
 - (b) any other bereavement benefit in respect of his or her death for a period more than 12 months before that date,
- then, notwithstanding anything in that section, the surviving spouse shall be entitled to that payment or, as the case may be, to that other benefit (together with any increase under section 80(5) of the Contributions and Benefits Act).
- (4) In subsection (1) above “the appointed day” means the day appointed for the coming into force of sections 54 to 56 of the Welfare Reform and Pensions Act 1999.”

Commencement Information

I15 Sch. 8 para. 17 wholly in force at 9.4.2001; Sch. 8 para. 17 not in force at Royal Assent see s. 89(1); Sch. 8 para. 17 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

Marginal Citations

M1 1998 c. 14.

Pension Schemes Act 1993 (c.48)

- 18 (1) Section 46 of the Pension Schemes Act 1993 (effect of entitlement to guaranteed minimum pensions on payment of social security benefit) is amended as follows.
- (2) In subsection (1), after “widowed mother's allowance” insert “, a widowed parent's allowance”.
- (3) In subsection (6)(b)(iii), for “or 48B” substitute “, 48B or 48BB”.

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- I16** Sch. 8 para. 18 wholly in force at 9.4.2001; Sch. 8 para. 18 not in force at Royal Assent see s. 89(1); Sch. 8 para. 18 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

Pensions Act 1995 (c.26)

- 19 (1) Section 128 of the Pensions Act 1995 (additional pension: calculation of surpluses) is amended as follows.
- (2) In subsection (4), after “subsections (5)” insert “, (5A) ”.
- (3) After subsection (5) insert—
- “(5A) This section has effect in the case of additional pension falling to be calculated under sections 44 and 45 of the Social Security Contributions and Benefits Act 1992 by virtue of section 39C(1) of that Act (widowed parent’s allowance), including Category B retirement pension payable under section 48BB(2), if the pensioner’s spouse—
- (a) dies after 5th April 2000, and
- (b) has not attained pensionable age on or before that date.”
- (4) In subsection (6), for “or 48B(2)” substitute “, 48B(2) or 48BB(5) ”.

Commencement Information

- I17** Sch. 8 para. 19 wholly in force at 9.4.2001; Sch. 8 para. 19 not in force at Royal Assent see s. 89(1); Sch. 8 para. 19 in force for certain purposes at 24.4.2000 and for all other purposes at 9.4.2001 by S.I. 2000/1047, art. 2(2)(a)(i)(ii), Sch. Pt. I

Changes to legislation:

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