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STATUTORY INSTRUMENTS

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**2010 No. 2650**

**SOCIAL SECURITY**

The Up-rating of Basic Pension etc.  
(Designated Tax Year) Order 2010

Made - - - - 26th October 2010

The Secretary of State makes the following Order in exercise of the power conferred by section 5(4) of the Pensions Act 2007<sup>(1)</sup>.

**Citation**

1. This Order may be cited as the Up-rating of Basic Pension etc. (Designated Tax Year) Order 2010.

**Designated tax year**

2. The designated tax year for the purposes of subsection (3) of section 5 (up-rating of basic pension etc. and standard minimum guarantee by reference to earnings) of the Pensions Act 2007 is the tax year 2010-11.

Signed by authority of the Secretary of State for Work and Pensions.

26th October 2010

*Steve Webb*  
Minister of State  
Department for Work and Pensions

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order provides that the designated tax year for the purposes of section 5 (up-rating of basic pension etc. and standard minimum guarantee by reference to earnings) of the Pensions Act 2007 (c. 22) is the tax year 2010-11.

Accordingly, the tax year 2010-11 is the first tax year in which the Secretary of State will carry out a review of the following amounts, in order to determine whether they have retained their value in relation to the general level of earnings obtaining in Great Britain:

- the amount of the basic state pension;
- in the case of Category B, C or D retirement pensions, the amounts specified in paragraph 5 of Part 1 and in paragraphs 6 and 7 of Part 3 of Schedule 4 to the Social Security Contributions and Benefits Act 1992 (c. 4);
- in the case of industrial death benefit, the amounts specified in paragraph 10 of Part 5 of that Schedule (apart from the amount of the initial rate) and the amount specified in paragraph 11 of that Part of that Schedule.

A full impact assessment has not been produced for this instrument as it has no impact on the private or voluntary sectors.