

*These notes refer to the Pensions Act (Northern Ireland)  
2008 (c.1) which received Royal Assent on 11 February 2008*

# Pensions Act (Northern Ireland) 2008

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## EXPLANATORY NOTES

### SCHEDULES

#### *Schedule 2 - Additional pension: simplified accrual rates*

##### **Part 3 - Consequential amendments**

Part 3 makes consequential amendments to the Contributions and Benefits Act.

*Paragraph 3* amends section 39 to remove redundant references to Schedule 4A (which has no effect in the context of the benefits under section 39) and to omit subsection (3) of that section (which no longer has any legal effect).

*Paragraph 5* inserts the necessary references into section 44 to refer to the new state second pension accrual regime introduced by the new Schedule 4B. The effect is that from the flat rate introduction year, those accruing state second pension for the purpose of their entitlement to a Category A pension will do so under the new rules.

*Paragraph 6* inserts a new subsection (4) into section 46 to provide that the component of widowed parent's allowance relating to state second pension will continue to be calculated under the existing regime set out in section 45 (and Schedule 4A) after the flat rate introduction year rather than under the new regime introduced by *section 9* (and the new Schedule 4B).

*Paragraphs 7 to 10* amend respectively sections 48A, 48B, 48BB and 48C to insert the necessary references to the new state second pension accrual regime introduced by the new Schedule 4B so that, from the flat rate introduction year, people bereaved after reaching state pension age will have their inherited state second pension entitlement in their Category B pension calculated under the new rules. The same will apply in respect of the state second pension component payable to bereavement allowance recipients.