

SCHEDULES

SCHEDULE 12

STATE PENSION: AMENDMENTS

PART 4

OTHER AMENDMENTS TO DO WITH PART 1

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

76. The Contributions and Benefits Act is amended as follows.

77.—(1) Section 39C (rate of widowed parent's allowance and bereavement allowance) is amended as follows.

(2) In subsection (1), for the words from “45AA” to “as they apply” substitute “45AA and Schedules 4A and 4B below as they apply”.

(3) In subsection (3), for the words from “45AA” to “by virtue of subsection (1) above” substitute “45AA and Schedules 4A and 4B below by virtue of subsection (1) above”.

(4) In subsection (4), for the words from “45AA” to “below” substitute “45AA and Schedules 4A and 4B below”.

78.—(1) Schedule 5 (pension increase or lump sum where entitlement to retirement pension is deferred) is amended as follows.

(2) In the following provisions omit “(as those provisions have effect by virtue of section 3(7) of the Pensions Act (Northern Ireland) 2012)”—

paragraph 4(1A)(a), (b) and (c);

paragraph 7B(5)(b)(i).

(3) After paragraph 7 insert—

(1) This paragraph modifies paragraphs 5A to 6A in cases where—

(a) W became entitled to a Category A or Category B retirement pension before 7 June 2012, and

(b) S died before 7 June 2012.

(“W” and “S” have the same meaning as in paragraph 5.)

- (2) Paragraph 5A applies as if—
 - (a) in sub-paragraph (2), after paragraph (a), there were inserted—
 - “(b) the appropriate amount; and”;
 - (b) in sub-paragraph (3), after “following—”, there were inserted—
 - “(a) one half of the appropriate amount; and”.
- (3) Paragraph 6 applies as if—
 - (a) in sub-paragraph (2), after paragraph (a), there were inserted—
 - “(b) the appropriate amount; and”;
 - (b) in sub-paragraph (3), after paragraph (b), there were inserted—
 - “(c) the appropriate amount reduced by the amount of any increases under section 105 of the Pensions Act; and”;
 - (c) in sub-paragraph (4), after paragraph (a), there were inserted—
 - “(b) one half of the appropriate amount; and”.
- (4) Paragraph 6A applies as if in sub-paragraph (2), after paragraph (a), there were inserted—
 - “(b) one half of the appropriate amount; and”.
- (5) In paragraphs 5A to 6A as modified by this paragraph, the “appropriate amount” means the greater of—
 - (a) the amount by which the deceased person’s Category A or Category B retirement pension had been increased under section 132 of the Administration Act; or
 - (b) the amount by which his or her Category A or Category B retirement pension would have been so increased had he or she died immediately before the surviving spouse or civil partner became entitled to a Category A or Category B retirement pension.
- (6) In sub-paragraph (1)(a) the reference to becoming entitled to a pension before 7 June 2012 includes a reference to becoming entitled on or after that day to the payment of a pension in respect of a period before that day.”.

The Pension Schemes (Northern Ireland) Act 1993 (c. 49)

79. Section 42A of the Pension Schemes Act (retirement in tax year after 5 April 2020) is repealed.

The Deregulation and Contracting Out (Northern Ireland) Order 1996 (NI 11)

80. In Article 17 of the Deregulation and Contracting Out (Northern Ireland) Order 1996 (social security: amendments following certain orders), at the end of paragraph (2) add “the Pensions Act 2014”.

The Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13)

81. In the Pensions (No2) Act, the following are repealed—

- (a) sections 81 and 82 (consolidation of additional pension);
- (b) Schedule 2 (consolidation of additional pension);
- (c) in Schedule 3 (minor and consequential amendments)—
 - paragraph 4(2)(b) and (3)(b);
 - paragraph 6(3);
 - paragraph 7(a);
 - paragraph 8(a);
 - paragraph 9(2)(c);
 - paragraph 10;
 - paragraphs 13 to 22.

The Pensions Act (Northern Ireland) 2012 (c. 3)

82. In the Pensions Act (Northern Ireland) 2012, the following are repealed—

- (a) section 3(5) to (9) and Schedule 2 (abolition of certain additions to the state pension);
- (b) section 4 and Schedule 3 (consolidation of additional pension).