STATUTORY INSTRUMENTS

1999 No. 3147

The Welfare Reform and Pensions (Northern Ireland) Order 1999

PART VI

WELFARE

CHAPTER I

SOCIAL SECURITY BENEFITS

Benefits for widows and widowers

Entitlement to Category B retirement pension by reference to new allowances

53. After section 48B of the Contributions and Benefits Act there shall be inserted—

"**Category B retirement pension: entitlement by reference to benefits under section 39A or 39B.**

48BB.—(1) Subsection (2) below applies where a person ("the pensioner") who has attained pensionable age—

(a) was, immediately before attaining that age, entitled to a widowed parent's allowance in consequence of the death of his or her spouse; and

(b) has not remarried.

(2) The pensioner shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse, which shall be payable at the same weekly rate as the widowed parent's allowance.

(3) Subsections (4) to (10) below apply where a person ("the pensioner") who has attained pensionable age—

(a) was in consequence of the death of his or her spouse either—

(i) entitled to a bereavement allowance at any time prior to attaining that age, or

(ii) entitled to a widowed parent's allowance at any time when over the age of 45 (but not immediately before attaining pensionable age); and

(b) has not remarried.

(4) The pensioner shall be entitled to a Category B retirement pension by virtue of the contributions of the spouse.

(5) A Category B retirement pension payable by virtue of subsection (4) above shall be payable at a weekly rate corresponding to the weekly rate of the additional pension determined in accordance with the provisions of sections 44 to 45A above as they apply

in relation to a Category A retirement pension, but subject, in particular, to the following provisions of this section and section 46(2) above.

(6) Where the spouse died under pensionable age, references in the provisions of sections 44 to 45A above, as applied by subsection (5) above, to the tax year in which the pensioner attained pensionable age shall be taken as references to the tax year in which the spouse died.

(7) Where the spouse dies after 5th April 2000, the pension payable by virtue of subsection (4) above shall (before making any reduction required by subsection (8) below) be one half of the amount which it would be apart from this subsection.

(8) Where the pensioner was under the age of 55 at the relevant time, the weekly rate of the pension shall be reduced by 7 per cent. of what it would be apart from this subsection multiplied—

(a) by the number of years by which the pensioner's age at that time was less than 55 (any fraction of a year being counted as a year), or

(b) by ten, if that number exceeds ten.

(9) In subsection (8) above "the relevant time" means—

(a) where the pensioner became entitled to a widowed parent's allowance in consequence of the death of the spouse, the time when the pensioner's entitlement to that allowance ended; and

(b) otherwise, the time of the spouse's death.

(10) The amount determined in accordance with subsections (5) to (9) above as the weekly rate of the pension payable to the pensioner by virtue of subsection (4) above shall be increased by such percentage as equals the overall percentage by which, had the pension been in payment as from the date of the spouse's death until the date when the pensioner attained pensionable age, that weekly rate would have been increased during that period by virtue of any orders under section 132 of the Administration Act (annual up-rating of benefits).".