

1978 No. 78

SOCIAL SECURITY**The Social Security (Graduated Retirement Benefit) Regulations
(Northern Ireland) 1978***Made* 20th March 1978*Coming into operation* 5th April 1978

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 35(5) and 36(4) of the National Insurance Act (Northern Ireland) 1966(a), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Graduated Retirement Benefit) Regulations (Northern Ireland) 1978 and shall come into operation on 5th April 1978.

(2) In these regulations “the Act of 1966” means the National Insurance Act (Northern Ireland) 1966 and other expressions have the same meanings as in the Act of 1966.

(3) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(b) shall apply in relation to this statutory rule as they apply in relation to an Act of Parliament.

Graduated retirement benefit when retirement is deferred

2. For the purposes of section 35(4) of the Act of 1966 (provision, where a person does not retire from regular employment on attaining pensionable age, for calculating the graduated retirement benefit payable to him from the date of his retirement) all the graduated contributions paid by a person in the tax year in which he attained pensionable age shall be treated as having been paid before the day on which he attained that age:

Provided that where, in any case, the aggregate amount of the graduated contributions paid by him in that year exceeded the aggregate amount of graduated contributions which would have been payable by him in that part of the year which ended with the tax week in which he attained pensionable age if, in each tax week beginning in that part of the year, a graduated contribution as for an employment which was not a non-participating employment had been payable by him in respect of a weekly payment of remuneration made in that week at a level equal to the upper limit on the

(a) 1966 c. 6 (N.I.) (These provisions were repealed by the Social Security Act 1973 (c. 38) but were continued in force in a modified form by regulation 2 of the Social Security (Graduated Retirement Benefit) Regulations (Northern Ireland) 1975 (S.R. 1975 No. 96 (I, p. 574))).

(b) 1889 c. 63

amount of weekly pay then taken into account under section 4(1)(c) of the Act of 1966 as amended(c), the excess shall be treated as having been paid after the day on which he attained that age.

Graduated retirement benefit for women who have been married more than once

3. For the purposes of section 36 of the Act of 1966 (special provisions as to graduated retirement benefit for widows) a woman who has been married more than once and who is entitled to graduated retirement benefit for any period by virtue of the provisions of that section in respect of a second or subsequent husband shall not be precluded from entitlement to graduated retirement benefit for that period by virtue of that section in respect of a former husband, but shall be so entitled to the extent only that it is payable to her by the application of section 35(4) of the Act of 1966 in respect of any period before the death of the first-mentioned husband.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 20th March 1978.

(L.S.)

C. G. Oakes
Senior Assistant Secretary

(c) See section 1(2) of the National Insurance (No. 2) Act (Northern Ireland) 1966 (c. 16), section 1(2) of the National Insurance &c. (No. 2) Act (Northern Ireland) 1969 (c. 19), Article 1(2) of the Social Services (Parity) Order (Northern Ireland) 1971 (S.R. & O. (N.I.) 1971 No. 224 (p. 1052)), section 3(2) of the National Insurance Act 1972 (c. 57) as adapted for Northern Ireland by Schedule 5 to that Act, section 2(2) of the National Insurance and Supplementary Benefit Act 1973 (c. 42) as adapted for Northern Ireland by Schedule 5 to that Act, and section 2(2) of the National Insurance Measure (Northern Ireland) 1974 (c. 4).

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations make provision for certain persons who, on 5th April 1975, had rights or prospective rights to, or expectations of, graduated retirement benefit under sections 35 and 36 of the National Insurance Act (Northern Ireland) 1966 and who have deferred their retirement beyond pensionable age.

Regulation 2 provides that where a person has deferred his retirement beyond pensionable age all the graduated contributions paid by him in the tax year in which he attained that age shall be treated as if they had been paid before he attained that age, except to the extent that the amount of such contributions exceeds the amount he would have paid in that part of the tax year before he attained pensionable age had he not been in a non-participating employment and had he been paying graduated contributions at the maximum level applicable during that period. Regulation 3 preserves the entitlement of a woman who has been widowed more than once and who has deferred her retirement beyond pensionable age to receive additional graduated retirement benefit in respect of a former husband by reason of any period of such deferment prior to the death of her second or subsequent husband.