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STATUTORY RULES OF NORTHERN IRELAND

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**2012 No. 89**

**SOCIAL SECURITY**

**The Social Security Pensions (Flat Rate Accrual Amount) Order (Northern Ireland) 2012**

*Made* - - - - *2nd March 2012*  
*Coming into operation* *6th April 2012*

This Order is made in exercise of the powers conferred by section 130AA of the Social Security Administration (Northern Ireland) Act 1992<sup>(1)</sup> and now vested in the Department for Social Development<sup>(2)</sup>.

The Secretary of State for Work and Pensions has made an Order<sup>(3)</sup> under section 148AA of the Social Security Administration Act 1992<sup>(4)</sup>.

Accordingly the Department for Social Development makes the following Order.

**Citation and commencement**

**1.** This Order may be cited as the Social Security Pensions (Flat Rate Accrual Amount) Order (Northern Ireland) 2012 and shall come into operation on 6th April 2012.

**Flat Rate Accrual Amount**

**2.** For the purposes of paragraph 13(2) of Schedule 4B to the Contributions and Benefits Act<sup>(5)</sup>, the flat rate accrual amount for the tax year beginning 6th April 2012 and subsequent tax years shall be £88.40.

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(1) [1992 c. 8](#); section 130AA was inserted by paragraph 2 of Schedule 2 to the Pensions Act (Northern Ireland) 2008 ([c. 1 \(N.I.\)](#))  
(2) *See* Article 8(b) of [S.R. 1999 No. 481](#)  
(3) [S.I. 2012/189](#)  
(4) [1992 c. 5](#)  
(5) [1992 c. 7](#); Schedule 4B was inserted by paragraph 1 of Schedule 2 to Pensions Act (Northern Ireland) 2008

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**Status:** This is the original version (as it was originally made).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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Sealed with the Official Seal of the Department for Social Development on 2nd March 2012

(L.S.)

*Anne McCleary*  
A senior officer of the Department for Social  
Development

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## EXPLANATORY NOTE

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

This Order is the first made in accordance with section 130AA of the Social Security Administration (Northern Ireland) Act 1992. It corresponds to an Order ([S.I. 2012/189](#)) made by the Secretary of State for Work and Pensions under section 148AA of the Social Security Administration Act 1992, and directs that the flat rate accrual amount for the tax year beginning 6th April 2012, and subsequent tax years, shall be £88.40.

The flat rate accrual amount is a flat rate cash amount of additional pension which applies to accruals in the first earnings band under Schedule 4B to the Social Security Contributions and Benefits (Northern Ireland) Act 1992. This method of calculation of additional pension applies from the flat rate introduction year, which by virtue of the Social Security Pensions (Flat Rate Introduction Year) Order (Northern Ireland) 2012 ([S.R. 2012 No. 40](#)) is the tax year beginning 6th April 2012.