## STATUTORY RULES OF NORTHERN IRELAND

## 2014 No. 51

## The Social Security Pensions (Flat Rate Accrual Amount) Order (Northern Ireland) 2014

## **Flat Rate Accrual Amount**

2. For the purposes of paragraph 13(2) of Schedule 4B to the Contributions and Benefits Act(1), the flat rate accrual amount(2) for the tax year beginning 6th April 2014 and subsequent tax years shall be £92.00.

<sup>(1) 1992</sup> c. 7; Schedule 4B was inserted by paragraph 1 of Schedule 2 to the Pensions Act (Northern Ireland) 2008

<sup>(2)</sup> See also Article 2 of S.R. 2013 No. 61