

**2017 No. 61**

**SOCIAL SECURITY**

**The State Pension Debits and Credits (Revaluation) Order  
(Northern Ireland) 2017**

*Made* - - - - *15th March 2017*

*Coming into operation* - *10th April 2017*

This Order is made in exercise of the powers conferred by sections 130AD and 165(1) and (4) of the Social Security Administration (Northern Ireland) Act 1992(a) and now vested in the Department for Communities(b).

The Secretary of State for Work and Pensions has made an Order(c) under section 148AD(2) and (3) and 189(4) of the Social Security Administration Act 1992(d).

Accordingly the Department for Communities makes the following Order.

**Citation and commencement**

1. This Order may be cited as the State Pension Debits and Credits (Revaluation) Order (Northern Ireland) 2017 and shall come into operation on 10th April 2017.

**The increase in the amount of relevant debits or credits**

2. For the purposes of paragraph 3 of each of Schedules 8 and 10 to the Pensions Act (Northern Ireland) 2015 (pension sharing: appropriate weekly rate and reduction), the amount of relevant debits or credits for the tax year specified in the first column of the table set out in the Schedule to this Order is directed to be increased by the percentage specified by the corresponding entry in the second column.

Sealed with the Official Seal of the Department for Communities on 15th March 2017

(L.S.)

*Maeve Walls*  
A senior officer of the Department for Communities

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(a) 1992 c. 8; section 130AD was inserted by paragraph 7 of Schedule 11 to the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.)); section 165(1) was amended by paragraph 49(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999//671) and section 18(5) of the National Insurance Contributions Act 2014 (c. 7)

(b) See Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c.5 (N.I.))

(c) S.I. 2017/375

(d) 1992 c. 5.

# SCHEDULE

Article 2

## Percentage increase of the amounts of relevant debits and credits for specified tax years

<i>Tax year</i>	<i>Percentage increase</i>
2016-2017	1.0

### EXPLANATORY NOTE

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

This Order corresponds to an Order (S.I. 2017/375) made by the Secretary of State for Work and Pensions under section 148AD of the Social Security Administration Act 1992 (c. 5).

Article 2 of this Order revalues credits and debits under Article 46A(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) by increasing them by the specified percentage that corresponds to the tax year in which the person became entitled to the credit or subject to the debit. The specified percentage increase is the “appropriate revaluation percentage” for the purposes of paragraph 3 of each of Schedules 8 and 10 to the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.)).

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