



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Retirement pensions (Categories A and B)

46 Modifications of s. 45 for calculating the additional pension in certain benefits

- (1) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 33(3) above, the following definition shall be substituted for the definition of “N” in section 45(4)(b) above—

“N = the number of tax years which begin after 5th April 1978 and end before the first day of entitlement to the additional pension in the period of interruption of employment in which that day falls, except that if—

- (i) in a case where the person entitled to the pension is a man, that number would be greater than 49; or
- (ii) in a case where the person so entitled is a woman, that number would be greater than 44,

N = 49 or 44, as the case may be”.

- (2) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39(1) or 41(4) above or section 50(3) below in a case where the deceased spouse died under pensionable age, the following definition shall be substituted for the definition of “N” in section 45(4)(b) above—

“N = the number of tax years which begin after 5th April 1978 and end before the date when the entitlement to the additional pension commences, except that if—

Status: This is the original version (as it was originally enacted).

- (i) in a case where the deceased spouse was a man, that number would be greater than 49, or
- (ii) in a case where the deceased spouse was a woman, that number would be greater than 44,

N = 49 or 44, as the case may be”.