



## 2007 CHAPTER 2

### **PART 1**

#### **EMPLOYMENT AND SUPPORT ALLOWANCE**

##### *Entitlement*

##### **Deductions from [<sup>F1</sup>contributory] allowance: supplementary**

**3.—(1)** This section applies to payments of the following kinds which are payable to the claimant—

- (a) pension payments,
- (b) PPF periodic payments, and
- (c) payments of a prescribed description made to a person who is a member of, or has been appointed to, a prescribed body carrying out public or local functions.

**(2)** Regulations may—

- (a) disapply section 2(1)(c), so far as relating to pension payments or PPF periodic payments, in relation to persons of a prescribed description;
- (b) provide for pension payments or PPF periodic payments of a prescribed description to be treated for the purposes of that provision as not being payments to which this section applies;
- (c) provide for sums of a prescribed description to be treated for the purposes of this section as payable to persons as pension payments or PPF periodic payments (including, in particular, sums in relation to which there is a deferred right of receipt);

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- (d) make provision for the method of determining how payments to which this section applies are, for the purposes of section 2, to be related to periods for which a person is entitled to [<sup>F2</sup>an employment and support allowance].
- (3) In this section—
- “pension payment” means—
- (a) a periodical payment made in relation to a person under a personal pension scheme or, in connection with the coming to an end of an employment of his, under an occupational pension scheme or a public service pension scheme,
  - (b) a payment of a prescribed description made under an insurance policy providing benefits in connection with physical or mental illness or disability, and
  - (c) such other payments as may be prescribed;
- “PPF periodic payment” means—
- (a) any periodic compensation payment made in relation to a person, payable under the pension compensation provisions as specified in Article 146(2) of the Pensions (Northern Ireland) Order 2005 (NI 1) or section 162(2) of the Pensions Act 2004 (c. 35) (the pension compensation provisions), and
  - (b) any periodic payment made in relation to a person, payable under Article 150 of the Pensions (Northern Ireland) Order 2005 or section 166 of the Pensions Act 2004 (duty to pay scheme benefits unpaid at assessment date etc.).
- (4) For the purposes of subsection (3), “occupational pension scheme”, “personal pension scheme” and “public service pension scheme” each have the meaning given by section 1 of the Pension Schemes (Northern Ireland) Act 1993 (c. 49), except that “personal pension scheme” includes—
- (a) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 (c. 1), and
  - (b) a substituted contract within the meaning of section 622(3) of that Act,
- which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004 (c. 12).

#### Textual Amendments

- F1** Word in s. 3 heading repealed (27.9.2017 for specified purposes, 15.11.2017 and 13.12.2017 for specified purposes, 17.1.2018 and further specified dates for specified purposes, 16.5.2018 and further specified dates for specified purposes, 5.9.2018 and further specified dates for specified purposes, 1.2.2019 for specified purposes) by [The Welfare Reform \(Northern Ireland\) Order 2015 \(S.I. 2015/2006\)](#), art. 2(2), [Sch. 12 Pt. 1](#); S.R. 2017/190, art. 6, Sch. 2 (with arts. 7, 8, 10-25, Sch. 3); S.R. 2017/216, art. 4 (with art. 5); S.R. 2018/1,

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art. 4 (with art. 5); S.R. 2018/97, art. 4 (with art. 5); S.R. 2018/138, art. 4 (with art. 5); S.R. 2019/7, art. 2(5)-(7) (with art. 2(8)-(12))

- F2** Words in s. 3(2)(d) substituted (2.5.2016 for specified purposes, 27.9.2017 for specified purposes, 15.11.2017 and 13.12.2017 for specified purposes, 17.1.2018 and further specified dates for specified purposes, 16.5.2018 and further specified dates for specified purposes, 5.9.2018 and further specified dates for specified purposes, 1.2.2019 for specified purposes) by [The Welfare Reform \(Northern Ireland\) Order 2015 \(S.I. 2015/2006\)](#), art. 2(2), **Sch. 3 para. 21(c)**; S.R. 2016/215, art. 2(2)(c)(vi); S.R. 2017/190, art. 6 (with arts. 7, 8, 10-25, Sch. 3); S.R. 2017/216, art. 4 (with art. 5); S.R. 2018/1, art. 4 (with art. 5); S.R. 2018/97, art. 4 (with art. 5); S.R. 2018/138, art. 4 (with art. 5); S.R. 2019/7, art. 2(5)-(7) (with art. 2(8)-(12))

#### Modifications etc. (not altering text)

- C1** S. 3 modified (27.10.2008) by [Employment and Support Allowance Regulations \(Northern Ireland\) 2008 \(S.R. 2008/280\)](#), regs. 1(1), **72(1)**
- C2** S. 3 restricted (27.10.2008) by [Employment and Support Allowance Regulations \(Northern Ireland\) 2008 \(S.R. 2008/280\)](#), regs. 1(1), **75**

#### Commencement Information

- II** S. 3 wholly in operation at 27.10.2008; s. 3 not in operation at Royal Assent see s. 60(1); s. 3(1)(c)(2)(b)(d) in operation for certain purposes at 1.7.2008 and wholly in operation at 27.10.2008 by [S.R. 2008/276](#), **art. 2(2)(c)**, **Sch. Pt. 1**; s. 3(3) in operation for certain purposes at 1.7.2008 and 27.10.2008 by [S.R. 2008/276](#), **art. 2(2)(c)**, **Sch. Pt. 1**; s. 3 in operation at 27.10.2008 in so far as not already in operation by [S.R. 2008/276](#), **art. 2(2)(d)**, **Sch. Pt. 2**

**Changes to legislation:**

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[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 1(3)(za) inserted by [S.I. 2015/2006 \(N.I.\) art. 67\(2\)](#)
- s. 1(3B) inserted by [S.I. 2015/2006 \(N.I.\) art. 67\(3\)](#)
- s. 14(5) added by [2010 c. 13 \(N.I.\) s. 25\(2\)](#)
- s. 14(5) amendment to earlier affecting provision [2010 c. 13 \(N.I.\) s. 25\(2\)](#) by [S.I. 2015/2006 \(N.I.\) art. 60\(7\)](#)
- s. 14(5) words substituted by [S.R. 2016/76 Sch. 6 para. 56\(b\)](#)
- Sch. 1 para. 6(1)(da) inserted by [2010 c. 13 \(N.I.\) s. 5\(2\)\(a\)](#)
- Sch. 1 para. 6(2A) inserted by [2010 c. 13 \(N.I.\) s. 5\(2\)\(b\)](#)
- Sch. 2 para. 4B inserted by [S.I. 2015/2006 \(N.I.\) art. 67\(4\)](#)
- Sch. 3 para. 12(4)(5) repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)