

SCHEDULES

SCHEDULE 2

ADDITIONAL PENSION: SIMPLIFIED ACCRUAL RATES

PART 3

CONSEQUENTIAL AND RELATED AMENDMENTS

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)

6. In section 46 of the Contributions and Benefits Act (modification of section 45 for calculating the additional pension in certain benefits) after subsection (3) add—

“(4) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39C(1) above in a case where the deceased spouse or civil partner died under pensionable age, section 45 above has effect subject to the following additional modifications—

- (a) the omission of subsection (2)(d), and
- (b) the omission in subsection (3A)(b) of the words “before the flat rate introduction year”.”.