



2008 CHAPTER 1

PART 1

STATE PENSION

Up-rating of basic state pension and other benefits

Up-rating of basic pension etc. and standard minimum guarantee by reference to earnings

5.—(1) After section 132 of the Administration Act insert—

“132A Annual up-rating of basic pension etc. and standard minimum guarantee

132A. Whenever the Secretary of State makes an order under section 150A of the Great Britain Administration Act, the Department may make a corresponding order for Northern Ireland.”.

(2) Part 5 of Schedule 1 contains consequential and related amendments.

(3) The new section 132A and the amendments made by Part 5 of Schedule 1, so far as relating to the equivalent in Northern Ireland of the amounts referred to in section 150A(1)(a) to (c) of the Social Security Administration Act 1992 (c. 5), have effect in relation to the tax year designated by the Secretary of State by an order under section 5(4) of the Pensions Act 2007 (c. 22) and subsequent tax years.

(4) The new section 132A and the amendments made by Part 5 of Schedule 1, so far as relating to the equivalent in Northern Ireland of the amounts referred to in section 150A(1)(d) of the Social Security Administration Act 1992, have

effect in relation to the tax year in which this Act is passed and subsequent tax years.

(5) In this section and in section 6, “the new section 132A” means the section 132A inserted by subsection (1).