## Pensions Act (Northern Ireland) 2015

## **EXPLANATORY NOTES**

## **COMMENTARY ON SECTIONS**

Part 4 – State Pension Credit

Section 28: Preserving indefinite status of certain existing assessed income periods

Section 9(6) of the State Pension Credit Act was inserted by section 84(4) of the Pensions (No. 2) Act to ensure that certain old AIPs were extended indefinitely. This was a transitional provision and was thought to be necessary only until 6th April 2014. It is therefore repealed from that date by section 84(6) of the Pensions (No. 2) Act. The repeal leaves some doubt about whether existing AIPs under section 9(6) of the State Pension Credit Act will remain in place after 6th April 2014. Section 28 of the Act is intended to remove the doubt by ensuring that existing indefinite AIPs governed by section 9(6) of the State Pension Credit Act remain in place indefinitely.

Section 28 has been drafted so that it works whether or not the section comes into operation before, on or after 6th April 2014.