

## SCHEDULES

### SCHEDULE 11

#### PENSION SHARING: AMENDMENTS

##### *The Welfare Reform and Pensions (Northern Ireland) Order 1999 (NI 11)*

**11.—**(1) Article 46 (creation of state scheme pension debits and credits) is amended as follows.

(2) For paragraph (1) substitute—

“(A1) This Article applies if—

- (a) the transferor is in the old state pension system, or
- (b) the transferor is in the new state pension system but the transfer day was before 6 April 2016.

(1) Where this Article applies because of a relevant order or provision—

- (a) the transferor is subject, for the purposes of the relevant state pension legislation, to a debit of the appropriate amount, and
- (b) the transferee is entitled, for the purposes of the relevant state pension legislation, to a credit of that amount.”.

(3) In paragraph (2), after “shareable” insert “old”.

(4) In paragraph (3)(b), for “relevant” substitute “shareable old”.

(5) After paragraph (5) insert—

“(5A) The fact that a person who reaches pensionable age on or after 6 April 2016 is not entitled to a pension of the kind mentioned in Article 44(2)(a) or (b) does not affect the calculation under this Article of the appropriate amount by reference to the transferor’s prospective entitlement, immediately before the transfer day, to a pension of that kind.”.

(6) In paragraph (6), at the appropriate place insert—

““the relevant state pension legislation”—

- (a) in relation to a transferor or transferee in the old state pension system, means Part 2 of the Contributions and Benefits Act, and
- (b) in relation to a transferor or transferee in the new state pension system, means Part 1 of the Pensions Act (Northern Ireland) 2015;”.

(7) At the end of the heading insert “: transferor in old state pension system or pension sharing activated before 6 April 2016”.