Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Retirement pensions (Categories A and B)

46 Modifications of s. 45 for calculating the additional pension in certain benefits.

[F1](1) . . . . . .

(2) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39(1) **[**[F2]or 39C(1)**]**[F3]... above or section [F4]... **[**[F5]48B(2)**]** below in a case where the deceased spouse died under pensionable age **[**[F6]or by virtue of section 39C(1) above or section [F4]... **[**[F5]48B(2)**]** below in a case where the deceased civil partner died under pensionable age**][**[F7]or by virtue of section 39C(1) above in a case where the deceased cohabiting partner died under pensionable age**]**, the following definition shall be substituted for the definition of "N" in section 45(4)(b) above—

[[F8]N=

(a) the number of tax years which begin after 5th April 1978 and end before the date when the entitlement to the additional pension commences, or

(b) the number of tax years in the period—

(i) beginning with the tax year in which the deceased **[**[F9]spouse, civil partner or cohabiting partner**]** ("S") attained the age of 16 or if later 1978 79, and

(ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier.

whichever is the smaller number.**]**

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Changes to legislation: *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 46 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

[[F10](3) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 48BB below in a case where the deceased spouse **[**[F11]or civil partner**]** died under pensionable age, the following definition shall be substituted for the definition of "N" in section 45(4)(b) above—

"N" =

"a the number of tax years which begin after 5th April 1978 and end before the date when the deceased spouse **[**[F11]or civil partner**]** dies, or

b the number of tax years in the period—

(i) beginning with the tax year in which the deceased spouse **[**[F11]or civil partner**]** ("S") attained the age of 16 or, if later, 1978-79, and

(ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier,

whichever is the smaller number. "**]**

[[F12](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 **[**[F13]spouse, civil partner or cohabiting 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".**]**

Textual Amendments

F1 S. 46(1) repealed (13.4.1995) by The Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)), art. 13(1)(2), Sch. 1 Pt. I para. 12(a), **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV

F2 Words in s. 46(2) inserted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 para. 4(a)**; S.R. 2000/133, art. 2(3)(a), Sch. Pt. I

F3 Words in s. 46(2) repealed (13.4.1995) by The Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)), art. 13(1)(2), Sch. 1 para. 12(b), **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV

F4 Words in s. 46(2) omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 12 para. 51**

F5 Words in s. 46(2) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 6(2)** (with s. 73); S.R. 2011/441, art. 2(c)(vii)

F6 Words in s. 46(2) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 77(a)**; S.I. 2005/3255, art. 2(1), Sch.

F7 Words in s. 46(2) inserted (retrospective to 30.8.2018) by The Bereavement Benefits (Remedial) Order 2023 (S.I. 2023/134), arts. 1(3), **8(4)(a)(i)**

F8 Words in s. 46(2) substituted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 Pt. II para. 5**

F9 Words in s. 46(2) substituted (retrospective to 30.8.2018) by The Bereavement Benefits (Remedial) Order 2023 (S.I. 2023/134), arts. 1(3), **8(4)(a)(ii)**

F10 S. 46(3) added (8.1.2001 for specified purposes and 9.4.2001 otherwise) by 2000 c. 4 (N.I.), **s. 31(1)**; S.R. 2000/358, art. 2(e), Sch. Pt. IV (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(c)

F11 Words in s. 46(3) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 77(c)**; S.I. 2005/3255, art. 2(1), Sch.

F12 S. 46(4) added (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), **Sch. 2 para. 6**

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F13 Words in s. 46(4) inserted (retrospective to 30.8.2018) by The Bereavement Benefits (Remedial) Order 2023 (S.I. 2023/134), arts. 1(3), **8(4)(a)(iii)**

Changes to legislation:
Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 46 is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.
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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act modified by S.R. 2019/211 art. 2(2)(b) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by S.R. 2020/347, arts. 1(1), 2)

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

- s. 167ZZ10(5) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 38
- s. 4C(5)(i)(j) repealed by 2008 c. 1 (N.I.) Sch. 4 para. 41(3)(c)Sch. 6 Pt. 7
- s. 5A para. 2 sum modified by S.R. 2022/231 art. 4(4)
- s. 11A(1)(eb) inserted by 2021 c. 26 Sch. 27 para. 14 (This amendment not applied to legislation.gov.uk. The existing section 11A of Act repealed by paragraph 4(2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57))
- s. 30B(3)(b) word substituted by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 3 para. 14(b)
- s. 30B(4)(aa) inserted by S.I. 2015/2006 (N.I.) Sch. 9 para. 3
- s. 30B(4)(aa) word repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 8
- s. 35(1)(e) and word inserted by S.I. 2015/2006 (N.I.) art. 68(2)(a)
- s. 35(3)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(2)(b)
- s. 45(2A)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(b)
- s. 45(2A)(b) substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(c)
- s. 46(5)(6) added by 2008 c. 13 (N.I.) Sch. 3 para. 6(3)
- s. 46(5)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 2
- s. 47(4A) inserted by 2008 c. 13 (N.I.) s. 81(6)
- s. 83A substituted for ss. 83, 84 by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 2 para. 2
- s. 83A(1) words substituted by 2004 c. 33 Sch. 24 para. 90(a)
- s. 83A(2) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 83A(3) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 123(1)(ea) inserted by S.I. 2015/2006 (N.I.) art. 65(2)(a)
- s. 123(1)(ga) inserted by 2010 c. 13 (N.I.) s. 5(1)(a)
- s. 123(1C) inserted by S.I. 2015/2006 (N.I.) art. 65(2)(b)
- s. 123(6A)(6B) inserted by 2010 c. 13 (N.I.) s. 5(1)(b)
- s. 123A inserted by S.I. 2015/2006 (N.I.) art. 65(3)
- s. 123A transfer of functions by S.R. 2016/76 Sch. 4 Pt. 1
- s. 123A(2) words omitted by S.R. 2016/76 Sch. 6 para. 38
- s. 123A(4)(b) words omitted by S.R. 2016/76 Sch. 6 para. 38
- s. 129B-129F inserted (temp. until 31.12.2010) by 2007 c. 2 (N.I.) s. 31(1)
- s. 134(2A) inserted by 2010 c. 13 (N.I.) s. 15(2)
- s. 136(4)(ca) inserted by 2010 c. 13 (N.I.) s. 15(6)
- s. 136(4A) inserted by 2010 c. 13 (N.I.) s. 15(7)
- s. 146(2A) inserted by S.I. 2015/2006 (N.I.) Sch. 3 para. 3(c)
- s. 160(2)(aa) inserted by S.I. 2015/2006 (N.I.) art. 68(3)(a)
- s. 160(9)(da) inserted by S.I. 2015/2006 (N.I.) art. 68(3)(b)
- s. 167ZA(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(a)
- s. 167ZA(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(b)
- s. 167ZB(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(a)
- s. 167ZB(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(b)
- s. 167ZE(2A) inserted by 2015 c. 1 (N.I.) s. 12(3)(b)
- s. 167ZE(2B) inserted by 2015 c. 1 (N.I.) s. 12(3)(c)
- s. 167ZL(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(a)

- s. 167ZL(8)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(c)
- s. 167ZU(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(2)
- s. 167ZU(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(3)
- s. 167ZW(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(4)
- s. 167ZW(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(5)
- s. 167ZY(5) words repealed by 2022 c. 18 (N.I.) Sch. 5
- s. 167ZZ9(2)(ba) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 37
- s. 169A inserted by S.I. 2015/2006 (N.I.) art. 68(7)
- s. 172(4B) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(4)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4C inserted by 2008 c. 13 (N.I.) Sch. 2
- Sch. 4C para. 7(2)(c) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(b)
- Sch. 4C para. 7(3) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(8)
- Sch. 4C para. 3 omitted by 2012 c. 3 (N.I.) Sch. 3 para. 6(3)
- Sch. 4C para. 7(2)(b) word inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(a)
- Sch. 4C para. 1 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 2 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 5(b) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 6 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(5)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(6)
- Sch. 5 para. 000A1(4) omitted by 2012 c. 3 (N.I.) Sch. 2 para. 3(2)
- Sch. 11 para. 2(i) inserted by S.I. 2015/2006 (N.I.) art. 68(8)(a)
- Sch. 11 para. 9 inserted by S.I. 2015/2006 (N.I.) art. 68(8)(b)