STATUTORY RULES OF NORTHERN IRELAND

2016 No. 78

SOCIAL SECURITY

The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016

Made - - - - 26th February 2016

Coming into operation 6th April 2016

Approved by resolution of the Assembly on 28th June 2016

The Department for Social Development makes the following Order in exercise of the powers conferred by section 50 of the Pensions Act (Northern Ireland) 2015(**1**).

Citation and commencement

1. This Order may be cited as the Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 and shall come into operation on 6th April 2016 immediately after Part 1 of the Pensions Act (Northern Ireland) 2015 comes into operation in accordance with section 53(3) of that Act.

Amendment of the Contributions and Benefits Act

2.—(1) The Contributions and Benefits Act is amended in accordance with paragraphs (2) to (5).

(2) After section 23A(8)(**2**) (contributions credits for relevant parents and carers) insert—

"(8A) Where this section, or regulations made under it, have the effect that the contributor concerned is credited, on or after 6th April 2016, with contributions for a tax year starting before that date, the contributions are to be treated for the purposes of calculating the rate under paragraph 3 of Schedule 1 to the Pensions Act (Northern Ireland) 2015 as having been credited before 6th April 2016.".

(3) After section 48B(8)(**3**) (Category B retirement pension for widows and widowers) add—

"(9) Subsection (10) applies in the case of a pensioner entitled to a Category B retirement pension by virtue of subsection (1) or (1A)(**4**) whose spouse or civil partner—

(a) attained pensionable age on or after 6th April 2016, and

(**1**) 2015 (c. 5 (N.I.))

(**2**) Section 23A was inserted by section 3(1) of the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)) and amended by Article 5 of S.I. 2010/242 and paragraph 50 of Schedule 12 to the Pensions Act (Northern Ireland) 2015

(**3**) Sections 48A, 48B and 48C were substituted for sections 49 and 50 by paragraph 3 of Schedule 2 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)); subsection (8) was added by paragraph 5 of Schedule 8 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))

(**4**) Subsection (1A) was inserted by paragraph 80(2) of Schedule 24 to the Civil Partnership Act 2004 (c. 33); subsections (1) to (1B) are substituted for subsections (1) to (1A) by paragraph 53(2) of Schedule 12 to the Pensions Act (Northern Ireland) 2015

(b) died after attaining pensionable age.

(10) Where this subsection applies, the amount determined in accordance with subsection (2)(**5**) as the weekly rate of the additional pension payable to the pensioner shall be increased by such percentage as equals the overall percentage by which, had the pension been in payment as from the date when the spouse or civil partner reached pensionable age until the spouse's or civil partner's death, that weekly rate would have increased during that period by virtue of orders under section 132 of the Administration Act(**6**) (annual uprating of benefits).".

(4) In section 51(**7**) (Category B retirement pension for widowers and surviving civil partners who attained pensionable age before 6 April 2010)—

(a) in subsection (6) for "Schedule 4A" substitute "Schedules 4A and 4B";

(b) after subsection (9) add—

"(10) Subsection (11) applies in the case of a pensioner whose spouse or civil partner—

(a) attained pensionable age on or after 6 April 2016, and

(b) died after attaining pensionable age.

(11) Where this subsection applies, the amount determined in accordance with this section as the weekly rate of the additional pension payable to the pensioner shall be increased by such percentage as equals the overall percentage by which, had the pension been in payment as from the date when the spouse or civil partner reached pensionable age until the spouse's or civil partner's death, that weekly rate would have increased during that period by virtue of orders under section 132 of the Administration Act (annual up-rating of benefits).".

(5) In Schedule 4B(**8**) (additional pension: accrual rates for purposes of section 45(2)(d)—

(a) in paragraph 4—

(i) the existing wording shall become sub-paragraph (1);

(ii) at the beginning of sub-paragraph (1) insert "Where the final relevant year is 2015-16 or an earlier tax year,";

(iii) after sub-paragraph (1) add—

"(2) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 130 of the Administration Act(**9**) to come into operation before the end of the final relevant year.";

(b) in paragraph 8—

(i) at the beginning of sub-paragraph (3) insert "Where the final relevant year is 2015-16 or an earlier tax year,";

(ii) after sub-paragraph (3) add—

(**5**) Subsection (2) was amended by paragraph 10 of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999, section 33(10) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2004 (c. 4 (N.I.)), paragraph 80(3) of Schedule 24 to the Civil Partnership Act 2004, paragraph 8 of Schedule 2 to the Pensions Act (Northern Ireland) 2008 and paragraph 8(b) of Schedule 3 to the Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13 (N.I.))

(**6**) Section 132 was amended by paragraph 41(a) to (c) of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993 (c. 49 (N.I.)), paragraph 9 of Schedule 4 to the Tax Credits Act 2002 (c. 21), regulation 2(2) of S.R. 2012 No. 120, section 3(1) to (3) of the Pensions Act (Northern Ireland) 2012 (c. 3(N.I.)) and is amended by paragraph 55 of Schedule 13 to the Pensions Act (Northern Ireland) 2015

(**7**) Section 51 is substituted by paragraph 56 of Schedule 12 to the Pensions Act (Northern Ireland) 2015

(**8**) Schedule 4B was inserted by paragraph 1 of Schedule 2 to the Pensions Act (Northern Ireland) 2008 and was amended by paragraph 12 of Schedule 3 to the Pensions (No. 2) Act (Northern Ireland) 2008

(**9**) Section 132 was amended by Article 125(3) of the Pensions (Northern Ireland) Order 1995