STATUTORY RULES OF NORTHERN IRELAND

2014 No. 51

SOCIAL SECURITY

The Social Security Pensions (Flat Rate Accrual Amount) Order (Northern Ireland) 2014

Made - - - -	*26th February 2014*
Coming into operation	*6th April 2014*

This Order is made in exercise of the powers conferred by section 130AA of the Social Security Administration (Northern Ireland) Act 1992(**1**) and now vested in the Department for Social Development(**2**).

The Secretary of State for Work and Pensions has made an Order(**3**) under section 148AA of the Social Security Administration Act 1992(**4**).

Accordingly the Department for Social Development makes the following Order.

Citation and commencement

1. This Order may be cited as the Social Security Pensions (Flat Rate Accrual Amount) Order (Northern Ireland) 2014 and shall come into operation on 6th April 2014.

Flat Rate Accrual Amount

2. For the purposes of paragraph 13(2) of Schedule 4B to the Contributions and Benefits Act(**5**), the flat rate accrual amount(**6**) for the tax year beginning 6th April 2014 and subsequent tax years shall be £92.00.

(**1**) 1992 c. 8; section 130AA was inserted by paragraph 2 of Schedule 2 to the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.))
(**2**) *See* Article 8(b) of S.R. 1999 No. 481
(**3**) S.I. 2014/369
(**4**) 1992 c. 5
(**5**) 1992 c. 7; Schedule 4B was inserted by paragraph 1 of Schedule 2 to the Pensions Act (Northern Ireland) 2008
(**6**) *See also* Article 2 of S.R. 2013 No. 61