STATUTORY RULES OF NORTHERN IRELAND

2010 No. 20

SOCIAL SECURITY

The Pensions (2008 Act) (Supplementary Provision) Order (Northern Ireland) 2010

Made - - - -	*27th January 2010*
Coming into operation	*6th April 2010*

The Department for Social Development makes the following Order in exercise of the powers conferred by section 19(1) of the Pensions Act (Northern Ireland) 2008(**1**).

Citation and commencement

1. This Order may be cited as the Pensions (2008 Act) (Supplementary Provision) Order (Northern Ireland) 2010 and shall come into operation on 6th April 2010.

Amendment of the Social Security (Widow's Benefit, Retirement Pensions and Other Benefits) (Transitional) Regulations

2.—(1) The Social Security (Widow's Benefit, Retirement Pensions and Other Benefits) (Transitional) Regulations (Northern Ireland) 1979(**2**) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2(1) (interpretation), after the definition of "the Act" insert—

""the Contributions and Benefits Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**3**);".

(3) In regulation 3 (modifications of the Act and the Pensions Order in their application to pre-1975 beneficiaries and pre-1975 contributors)—

(a) in the heading, for "the Act and the Pensions Order in their" substitute "pensions legislation in its"; and

(b) for "provisions of the Act and the Pensions Order" substitute "provisions of the Act, the Pensions Order and the Contributions and Benefits Act".

(4) In regulation 7 (modifications relating to the second contribution condition for widowed mother's allowance, widow's pension and Category A and B retirement pension)—

(**1**) 2008 c. 1 (N.I.)
(**2**) S.R. 1979 No. 244
(**3**) 1992 c. 7

(a) in the heading, at the end add "and to the contribution condition for Category A and B retirement pension for those attaining pensionable age on or after 6th April 2010"; and

(b) in paragraph (1) from "only for the purposes" to the end substitute—

"for the purposes of—

(a) the second contribution condition for a widowed mother's allowance, a widow's pension or a Category A or Category B retirement pension specified in paragraph 5(3) of Schedule 3 to the Contributions and Benefits Act; and

(b) the contribution condition for a Category A or Category B retirement pension specified in paragraph 5A(2)(**4**) of that Schedule.".

(5) In regulation 13 (provision relating to treatment of reckonable years)—

(a) in paragraph (1) for "paragraph 5(2)(b) and 5(3)(b) of Schedule 3 to the Act" substitute "paragraphs 5(2)(b) and (3)(b) and 5A(2)(b) of Schedule 3 to the Contributions and Benefits Act"; and

(b) in paragraph (2) for "to the Act" substitute "to the Contributions and Benefits Act or paragraph (b) of the contribution condition specified in paragraph 5A(2) of that Schedule".

Amendment of the Social Security and Child Support (Decisions and Appeals) Regulations

3. In regulation 26 of the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999(**5**) (decisions against which an appeal lies), after paragraph (d) add—

"; or

(e) under, or by virtue of regulations made under, section 23A of the Contributions and Benefits Act(**6**) (contributions credits for relevant parents and carers).".

Amendment of the Social Security (Reduced Rates of Class 1 Contributions, Rebates and Minimum Contributions) Order

4.—(1) The Social Security (Reduced Rates of Class 1 Contributions, Rebates and Minimum Contributions) Order 2006(**7**) is amended in accordance with paragraphs (2) and (3).

(2) In Article 7 (appropriate age-related percentages for appropriate personal pension schemes)—

(a) in paragraph (2) for "a relevant tax year" substitute "the tax years 2007-2008, 2008-2009 and 2009-2010";

(b) after paragraph (5) insert—

"(5A) For the tax years 2010-2011 and 2011-2012, the appropriate age-related percentage in respect of earnings of an earner is determined in accordance with paragraph (5B) or (5C).

(5B) If the earnings do not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage.

(5C) If the earnings exceed the low earnings threshold, then—

(a) in respect of the part of the earnings that does not exceed the low earnings threshold, the appropriate age-related percentage is the column B percentage; and

(**4**) Paragraph 5A was inserted by section 1(3) of the Pensions Act (Northern Ireland) 2008
(**5**) S.R. 1999 No. 162; paragraph (d) was added by regulation 4(b) of S.R. 2001 No. 120
(**6**) Section 23A was inserted by section 3(1) of the Pensions Act (Northern Ireland) 2008
(**7**) S.I. 2006/1009; as amended by S.I. 2009/3094