1978 No. 78

SOCIAL SECURITY

The Social Security (Graduated Retirement Benefit) Regulations (Northern Ireland) 1978

Made . . . . . *20th March* 1978

Coming into operation . . . *5th April* 1978

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 35(5) and 36(4) of the National Insurance Act (Northern Ireland) 1966(**a**), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Graduated Retirement Benefit) Regulations (Northern Ireland) 1978 and shall come into operation on 5th April 1978.

(2) In these regulations "the Act of 1966" means the National Insurance Act (Northern Ireland) 1966 and other expressions have the same meanings as in the Act of 1966.

(3) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(**b**) shall apply in relation to this statutory rule as they apply in relation to an Act of Parliament.

Graduated retirement benefit when retirement is deferred

2. For the purposes of section 35(4) of the Act of 1966 (provision, where a person does not retire from regular employment on attaining pensionable age, for calculating the graduated retirement benefit payable to him from the date of his retirement) all the graduated contributions paid by a person in the tax year in which he attained pensionable age shall be treated as having been paid before the day on which he attained that age:

Provided that where, in any case, the aggregate amount of the graduated contributions paid by him in that year exceeded the aggregate amount of graduated contributions which would have been payable by him in that part of the year which ended with the tax week in which he attained pensionable age if, in each tax week beginning in that part of the year, a graduated contribution as for an employment which was not a non-participating employment had been payable by him in respect of a weekly payment of remuneration made in that week at a level equal to the upper limit on the

(a) 1966 c. 6 (N.I.) (These provisions were repealed by the Social Security Act 1973 (c. 38) but were continued in force in a modified form by regulation 2 of the Social Security (Graduated Retirement Benefit) Regulations (Northern Ireland) 1975 (S.R. 1975 No. 96 (I, p. 574))).

(b) 1889 c. 63