



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART X

CHRISTMAS BONUS FOR PENSIONERS

144 Entitlement of pensioners to Christmas bonus.

- (1) Any person who in any year—
 - (a) is present or ordinarily resident in the United Kingdom or any other member State at any time during the relevant week; and
 - (b) is entitled to a payment of a qualifying benefit in respect of a period which includes a day in that week or is to be treated as entitled to a payment of a qualifying benefit in respect of such a period,shall, subject to the following provisions of this Part of this Act and to section 1 of the Administration Act, be entitled to payment under this subsection in respect of that year.
- (2) Subject to the following provisions of this Part of this Act, any person who is a member of a couple and is entitled to a payment under subsection (1) above in respect of a year shall also be entitled to payment under this subsection in respect of that year if—
 - (a) both members have attained pensionable age not later than the end of the relevant week; and
 - (b) the other member satisfies the condition mentioned in subsection (1)(a) above; and
 - (c) either—
 - (i) he is entitled or treated as entitled, in respect of the other member, to an increase in the payment of the qualifying benefit; or
 - (ii) the only qualifying benefit to which he is entitled is income support.
- (3) A payment under subsection (1) or (2) above—
 - (a) is to be made by the Department; and

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- (b) is to be of £10 or such larger sum as the Department may by order specify.
- (4) Where the only qualifying benefit to which a person is entitled is income support, he shall not be entitled to a payment under subsection (1) above unless he has attained pensionable age not later than the end of the relevant week.
- (5) Only one sum shall be payable in respect of any person.

145 Provisions supplementary to s. 144.

- (1) For the purposes of section 144 above the Channel Islands, the Isle of Man and Gibraltar shall be treated as though they were part of the United Kingdom.
- (2) A person shall be treated for the purposes of section 144(1)(b) above as entitled to a payment of a qualifying benefit if he would be so entitled—
 - (a) in the case of a qualifying benefit other than income support, but for the fact that he or, if he is a member of a couple, the other member is entitled to receive some other payment out of public funds;
 - (b) in the case of income support, but for the fact that his income or, if he is a member of a couple, the income of the other member was exceptionally of an amount which resulted in his having ceased to be entitled to income support.
- (3) A person shall be treated for the purposes of section 144(2)(c)(i) above as entitled in respect of the other member of the couple to an increase in a payment of a qualifying benefit if he would be so entitled—
 - (a) but for the fact that he or the other member is entitled to receive some other payment out of public funds;
 - (b) but for the operation of any provision of section 83(2) or (3) above or paragraph 6(4) of Schedule 7 to this Act or any regulations made under paragraph 6(3) of that Schedule whereby entitlement to benefit is affected by the amount of a person's earnings in a given period.
- (4) For the purposes of section 144 above a person shall be taken not to be entitled to a payment of a war disablement pension unless not later than the end of the relevant week he has attained the age of [F165].
- (5) A sum payable under section 144 above shall not be treated as benefit for the purposes of any enactment or instrument under which entitlement to the relevant qualifying benefit arises or is to be treated as arising.
- (6) A payment and the right to receive a payment—
 - (a) under section 144 above or any enactment corresponding to it in Great Britain; or
 - (b) under regulations relating to widows which are made by the Secretary of State under any enactment relating to police and which contain a statement that the regulations provide for payments corresponding to payments under that section,
 shall be disregarded for all purposes of income tax and for the purposes of any enactment or instrument under which regard is had to a person's means.

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Textual Amendments

F1 Words in s. 145(4) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 Pt. II para. 8**

146 Interpretation of Part X.

(1) In this Part of this Act “qualifying benefit” means—

(a) a retirement pension;

[^{F2}(b) long-term incapacity benefit;]

(c) a widowed mother’s allowance or widow’s pension;

(d) a severe disablement allowance;

(e) an invalid care allowance;

(f) industrial death benefit;

(g) an attendance allowance;

(h) an unemployability supplement or allowance;

(i) a war disablement pension;

(j) a war widow’s pension;

(k) income support.

[^{F3}(l) a mobility supplement]

(2) In this Part of this Act—

“attendance allowance” means—

(a) an attendance allowance;

(b) a disability living allowance;

(c) an increase of disablement pension under section 104 or 105 above;

(d) a payment under regulations made in exercise of the powers in section 150(3)(b) of the 1975 Act or paragraph 4(2) of Schedule 8 to this Act;

(e) an increase of allowance under Article 8 of the ^{M1}Pneumoconiosis, Byssinosis and Miscellaneous Diseases Benefit Scheme 1983 (constant attendance allowance for certain persons to whom that Scheme applies) or under the corresponding provision of any Scheme which may replace that Scheme;

(f) an allowance in respect of constant attendance on account of disablement for which a person is in receipt of war disablement pension, including an allowance in respect of exceptionally severe disablement;

[^{F4}“mobility supplement” means a supplement awarded in respect of disablement which affects a person’s ability to walk and for which the person is in receipt of war disablement pension;]

[^{F5}“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;]

“retirement pension” includes graduated retirement benefit ^{F6}. . . ;

“unemployability supplement or allowance” means—

(a) an unemployability supplement payable under Part I of Schedule 7 to this Act; or

(b) any corresponding allowance payable—

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- (i) by virtue of paragraph 6(4)(a) of Schedule 8 to the Great Britain Contributions and Benefits Act;
- (ii) by way of supplement to retired pay or pension exempt from income tax under section 315(1) of the ^{M2}Income and Corporation Taxes Act 1988;
- (iii) under the ^{M3}Personal Injuries (Emergency Provisions) Act 1939;
F7 . . .
- (iv) by way of supplement to retired pay or pension under the ^{M4}Polish Resettlement Act 1947; [F8or
- (v) under the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939.]

“war disablement pension” means—

- (a) any retired pay, pension or allowance granted in respect of disablement under powers conferred by or under the ^{M5}Air Force (Constitution) Act 1917, the ^{M6}Personal Injuries (Emergency Provisions) Act 1939, the ^{M7}Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939, the ^{M8}Polish Resettlement Act 1947, or Part VII or section 151 of the ^{M9}Reserve Forces Act 1980;
- (b) without prejudice to paragraph (a) of this definition, any retired pay or pension to which subsection (1) of section 315 of the ^{M10}Income and Corporation Taxes Act 1988 applies;

“war widow’s pension” means any widow’s pension or allowance granted in respect of a death due to service or war injury and payable by virtue of any enactment mentioned in paragraph (a) of the preceding definition or a pension or allowance for a widow granted under any scheme mentioned in subsection (2)(e) of the said section 315;

and each of the following expressions, namely “attendance allowance”, “unemployability supplement or allowance”, “war disablement pension” and “war widow’s pension”, includes any payment which the Department accepts as being analogous to it.

- (3) References in this Part of this Act to a “couple” are references to a married or unmarried couple; and for this purpose “married couple” and “unmarried couple” are to be construed in accordance with Part VII of this Act and any regulations made under it.
- (4) In this Part of this Act “the relevant week”, in relation to any year, means the week beginning with the first Monday in December or such other week as may be specified in an order made by the Department.

Textual Amendments

- F2** S. 146(1)(b) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 33**; S.R. 1994/450, art. 2(d), **Sch. Pt. IV**
- F3** S. 146(1)(l) inserted (16.12.1995) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 129(2)**
- F4** Definition in s. 146(2) inserted (16.12.1995) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 129(3)(a)**
- F5** Definition in s. 146(2) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 123, Sch. 2 Pt. III para. 9(b)**
- F6** Words in definition in s. 146(2) repealed (16.12.1995) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 129(3)(b), 168, Sch. 5 Pt. II**

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- F7** S. 146(2): word in definition in sub-para.(b) repealed (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 168, **Sch. 5 Pt. II**
- F8** S. 146(2): word and sub-para.(v) inserted in para.(b) of the definition of “unemployability supplement or allowance”(16.12.1995) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 129(3)(c)**

Marginal Citations

- M1** S.I.1983/136.
- M2** 1988 c. 1.
- M3** 1939 c. 82.
- M4** 1947 c. 19.
- M5** 1917 c. 51.
- M6** 1939 c. 83.
- M7** 1939 c. 83.
- M8** 1947 c. 19.
- M9** 1980 c. 9.
- M10** 1988 c. 1.

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