

*Status: Point in time view as at 01/01/2006. This version of this provision has been superseded.*  
**Changes to legislation:** *Child Support, Pensions and Social Security Act (Northern Ireland) 2000, Section 31 is up to date with all changes known to be in force on or before 23 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



## 2000 CHAPTER 4

### PART II

#### PENSIONS

##### CHAPTER I

##### STATE PENSIONS

###### *State second pension*

#### **Calculation of Category B retirement pension**

**31.**—(1) In section 46 of the Contributions and Benefits Act (modifications of section 45 for calculating the additional pension in certain benefits), after subsection (2) there shall be added—

“(3) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 48BB below in a case where the deceased spouse died under pensionable age, the following definition shall be substituted for the definition of N in section 45(4)(b) above— “

N =

- (a) the number of tax years which begin after 5th April 1978 and end before the date when the deceased spouse dies, or
- (b) the number of tax years in the period—
  - (i) beginning with the tax year in which the deceased spouse ( S ) attained the age of 16 or, if later, 1978-79, and
  - (ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier,

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whichever is the smaller number.”” .

(2) In section 48BB of that Act (Category B retirement pension: entitlement by reference to benefits under section 39A or 39B), in subsection (5) for section 46(2) there shall be substituted “section 46(3)”.

(3) In paragraph 4 of Schedule 8 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (NI 11) (in this Act referred to as the 1999 Order) (welfare benefits: minor and consequential amendments), sub-paragraph (b), and the word and immediately preceding it, shall cease to have effect.

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