
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 306

**The Social Security (Miscellaneous Amendments
No. 2) Regulations (Northern Ireland) 2007**

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations

6.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(1) are amended in accordance with paragraphs (2) to (6).

(2) In regulation 2(1) (interpretation)—

(a) in the definition of “pension fund holder”—

(i) for “retirement annuity contract” substitute “an occupational pension scheme”, and

(ii) omit “or contract”;

(b) for the definition of “personal pension scheme” substitute—

““personal pension scheme” means—

(a) a personal pension scheme as defined by section 1 of the Pension Schemes (Northern Ireland) Act 1993;

(b) an annuity contract or trust scheme approved under section 620 or 621 of the Taxes Act or a substituted contract within the meaning of section 622(3) of that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004;

(c) a personal pension scheme approved under Chapter IV of Part XIV of the Taxes Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;”;

(c) omit the definition of “retirement annuity contract”.

(3) In regulation 37(12) (calculation of net profit of self-employed earners) omit “a retirement annuity contract or”.

(4) In regulation 39 (notional income)—

(a) for paragraph (4) substitute—

“(4) This paragraph applies where a person aged not less than 60—

(a) is entitled to money purchase benefits under an occupational pension scheme or a personal pension scheme;

(b) fails to purchase an annuity with the funds available in that scheme; and

(c) either—

(i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder;

- (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
 - (iii) income withdrawal is not available to him under that scheme.
- (4A) Where paragraph (4) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;
- (b) in paragraph (5) for “to which either paragraph (4)(a)(i) or (ii)” substitute “where paragraph (4)(c)(i) or (ii)”;
- (c) in paragraph (6)—
 - (i) for “to which either paragraph (4)(a)(iii) or (b)” substitute “where paragraph (4)(c)(iii)”, and
 - (ii) omit “or retirement annuity contract”.
- (5) In regulation 63 (evidence and information)—
 - (a) in paragraph (5) omit “or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract,”;
 - (b) in paragraphs (5)(b) and (6) omit “or retirement annuity contract”; and
 - (c) in paragraph (7)(b)(ii) omit “or a retirement annuity contract,”.
- (6) In Schedule 7 (capital to be disregarded) omit paragraph 25.

Commencement Information

II Reg. 6 in operation at 16.7.2007, see [reg. 1\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Miscellaneous Amendments No. 2) Regulations (Northern Ireland) 2007, Section 6.