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STATUTORY RULES OF NORTHERN IRELAND

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**2017 No. 66**

**The Pensions (2015 Act) (Consequential, Supplementary and Incidental Amendments) Order (Northern Ireland) 2017**

**Amendment of the Social Security (Credits) Regulations**

4.—(1) The Social Security (Credits) Regulations (Northern Ireland) 1975(1) are amended in accordance with paragraphs (2) to (9).

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

- (a) omit the definitions of “bereavement allowance” and “bereavement benefit”(2); and
- (b) in the definition of “reckonable year(3)”, in paragraph (a) omit “bereavement benefits”.

(3) In regulation 3(1)(ab)(4) (general provisions relating to the crediting of contributions and earnings) omit head (iii) except for the “and” immediately after it.

(4) In regulation 4(1)(5) and in the heading to regulation 4 (starting credits for the purposes of a retirement pension, a widowed mother’s allowance, a bereavement allowance and a widow’s pension) omit “, a bereavement allowance”.

(5) In regulation 7A(1)(6) (credits for carer’s allowance) for “bereavement benefit” substitute “widowed parent’s allowance”.

(6) In regulation 7C(1)(7) (credits for working tax credits) omit “, a bereavement allowance”.

(7) In regulation 8C(8) (credits on termination of bereavement benefits) after paragraph (2) insert—

“(3) In this regulation, “bereavement benefit” means—

- (a) a bereavement payment referred to in section 36 of the Contributions and Benefits Act as in operation immediately before it was repealed by paragraph 8 of Schedule 16 to the Pensions Act (Northern Ireland) 2015;

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- (1) S.R. 1975 No. 113; relevant amending Rules are S.R. No. 1976 No. 99; S.R. 1987 No. 153; S.R. 1988 No. 326; S.R. 1995 No. 479; S.R. 1996 No. 430; S.R. 1988 No. 326; S.R. 2001 No. 108; S.R. 2002 Nos. 80 and 323; S.R. 2003 No. 195; S.R. 2005 No. 536; S.R. 2007 Nos. 306 and 395; S.R. 2008 No. 286; S.R. 2010 No. 56; S.R. 2011 Nos. 107 and 291
  - (2) The definitions of “bereavement allowance” and “bereavement benefit” were inserted by regulation 3(2)(a) of S.R. 2001 No. 108
  - (3) The definition of “reckonable year” was substituted by regulation 2(2)(d) of S.R. 1996 No. 430 and amended by regulation 2(2) of S.R. 2007 No. 306 and regulation 7(2)(e) of S.R. 2008 No. 286
  - (4) Sub-paragraph (ab) was substituted by regulation 5(2) of S.R. 2010 No. 56
  - (5) Regulation 4(1) was amended by regulation 2(5)(a) of S.R. 1988 No. 326 and regulation 2(2)(a) of S.R. 2011 No. 107; paragraph (1) and the heading to regulation 4 were amended by regulation 3(4) of S.R. 2001 No. 108
  - (6) Regulation 7A was inserted by regulation 19 of S.R. 1976 No. 99 and paragraph (1) was amended by regulation 6(a) of S.R. 1987 No. 153; regulation 2(5)(c) of S.R. 1988 No. 326; regulation 3(5)(b) of S.R. 2001 No. 108; regulation 2(3) of S.R. 2002 No. 80; paragraph 1 of the Schedule to S.R. 2002 No. 323; regulation 4(2) of S.R. 2005 No. 536 and regulation 3(2) of S.R. 2011 No. 291
  - (7) Regulation 7C was inserted by regulation 2 of S.R. 1995 No. 479 and paragraph (1) was amended by regulation 3(6) of S.R. 2001 No. 108 and paragraph 1(e)(i) and (ii) of Schedule 4 to S.R. 2003 No. 195
  - (8) Regulation 8C was inserted by regulation 3(7) of S.R. 2001 No. 108 and paragraph (2) was amended by regulation 4(4) of S.R. 2005 No. 536 and regulation 7(7) of S.R. 2008 No. 286

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- (b) a bereavement allowance referred to in section 39B of the Contributions and Benefits Act as in operation immediately before it was repealed by paragraph 13 of Schedule 16 to the Pensions Act (Northern Ireland) 2015; and
- (c) widowed parent’s allowance.”

(8) In regulation 8E(3)(9) (credits for the purposes of entitlement to retirement pension following official error) after “bereavement allowance” insert “referred to in section 39B of the Contributions and Benefits Act as in operation immediately before it was repealed by paragraph 13 of Schedule 16 to the Pensions Act (Northern Ireland) 2015”.

- (9) In regulation 9F(10) (credits for persons providing care for a child under the age of 12)—
- (a) in paragraph (2)(b) omit “or bereavement allowance”; and
  - (b) omit paragraph (3)(e).

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(9) Regulation 8E was inserted by regulation 2 of [S.R. 2007 No. 395](#)  
(10) Regulation 9F was inserted by regulation 2(3) of [S.R. 2011 No. 107](#)