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STATUTORY RULES OF NORTHERN IRELAND

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**2023 No. 195**

**SOCIAL SECURITY**

**The State Pension Debits and Credits  
(Revaluation) Order (Northern Ireland) 2023**

*Made - - - - 28th November 2023*

*Coming into operation in accordance with Article 1(1)*

This Order is made in exercise of the powers conferred by sections 130AD and 165(1) and (4) of the Social Security Administration (Northern Ireland) Act 1992<sup>(1)</sup> and now vested in the Department for Communities<sup>(2)</sup>.

The Secretary of State for Work and Pensions has made an Order<sup>(3)</sup> under sections 148AD(2) and (3) and 189(1) and (4) of the Social Security Administration Act 1992<sup>(4)</sup>.

Accordingly the Department for Communities makes the following Order.

**Citation, commencement and interpretation**

**1.—(1)** This Order may be cited as the State Pension Debits and Credits (Revaluation) Order (Northern Ireland) 2023 and shall come into operation on—

- (a) 20th December 2023 for the purpose of making an award on a claim for a state pension under regulation 15(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987<sup>(5)</sup> (advance notice of retirement and claim for and award of pension) to a person who reaches pensionable age<sup>(6)</sup> on or after 9th April 2024; and
- (b) 8th April 2024 for all other purposes.

**(2)** In this Article “a state pension” means a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015<sup>(7)</sup>.

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(1) 1992 c. 8; section 130AD was inserted by paragraph 7 of Schedule 11 to the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.)); section 165(1) was amended by paragraph 49(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and section 18(5) of the National Insurance Contributions Act 2014 (c. 7)

(2) See Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(3) S.I. 2023/1270

(4) 1992 c. 5

(5) S.R. 1987 No. 465; regulation 15(1) was amended by regulation 2(6) of S.R. 2005 No. 299 and Article 9(7)(a) of S.R. 2015 No. 411

(6) For the meaning of “pensionable age” see section 167(1) of the Social Security Administration (Northern Ireland) Act 1992 which refers to paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))

(7) 2015 c. 5 (N.I.)

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**Changes to legislation:** There are currently no known outstanding effects for the The State Pension Debits and Credits (Revaluation) Order (Northern Ireland) 2023. (See end of Document for details)

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**Commencement Information**

- I1** Art. 1 in operation at 20.12.2023 for specified purposes, see **art. 1(1)(a)**
- I2** Art. 1 in operation at 8.4.2024 in so far as not already in operation, see **art. 1(1)(b)**

**The increase in the amount of relevant debits or credits**

2. For the purposes of paragraph 3 of each of Schedules 8 and 10 to the Pensions Act (Northern Ireland) 2015 (pension sharing: appropriate weekly rate and reduction), the amount of relevant debits or credits for the tax year specified in the first column of the table set out in the Schedule to this Order is directed to be increased by the percentage of their amount specified in the corresponding entry in the second column.

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**Commencement Information**

- I3** Art. 2 in operation at 20.12.2023 for specified purposes, see **art. 1(1)(a)**
- I4** Art. 2 in operation at 8.4.2024 in so far as not already in operation, see **art. 1(1)(b)**

Sealed with the Official Seal of the Department for Communities on 28th November 2023

(L.S.)

*David Tarr*  
A senior officer of the Department for  
Communities

SCHEDULE

Article 2

Percentage increase of the amounts of relevant debits or credits for specified tax years

**Commencement Information**

- I5** Sch. in operation at 20.12.2023 for specified purposes, see [art. 1\(1\)\(a\)](#)
- I6** Sch. in operation at 8.4.2024 in so far as not already in operation, see [art. 1\(1\)\(b\)](#)

<i>Tax Year</i>	<i>Percentage increase</i>
2016-2017	31.9
2017-2018	30.6
2018-2019	26.8
2019-2020	23.8
2020-2021	21.7
2021-2022	21.1
2022-2023	17.5
2023-2024	6.7

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order corresponds to an Order ([S.I. 2023/1270](#)) made by the Secretary of State for Work and Pensions under sections 148AD(2) and (3) and 189(1) and (4) of the Social Security Administration Act 1992 (c. 5).

Article 2 of this Order revalues debits and credits under Article 46A(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 ([S.I. 1999/3147 \(N.I. 11\)](#)) in accordance with the increase in the general level of prices.

Under paragraph 3 of each of Schedules 8 and 10 to the Pensions Act (Northern Ireland) 2015 ([c. 5 \(N.I.\)](#)) (“the 2015 Act”) debits to which a person is subject (under section 14 of the 2015 Act) and credits to which a person is entitled (under section 13 of the 2015 Act) are revalued by the percentage specified by the last order under section 130AD of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) to come into operation before the person reached pensionable age. Pensionable age has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995 ([S.I. 1995/3213 \(N.I. 22\)](#)).

Article 1(1) ensures that the revaluation of relevant debits and credits will apply to persons reaching pensionable age on or after 9th April 2024, including those who make an advance claim for a state pension under regulation 15(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987 ([S.R. 1987 No.465](#)).

**Changes to legislation:** *There are currently no known outstanding effects for the The State Pension Debits and Credits (Revaluation) Order (Northern Ireland) 2023. (See end of Document for details)*

**Changes to legislation:**

There are currently no known outstanding effects for the The State Pension Debits and Credits (Revaluation) Order (Northern Ireland) 2023.