

**Changes to legislation:** Social Security Contributions and Benefits Act 1992, SCHEDULE 4B is up to date with all changes known to be in force on or before 24 June 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) View outstanding changes

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 4B E+W+S

Section 45

#### ADDITIONAL PENSION: ACCRUAL RATES FOR PURPOSES OF SECTION 45(2)(D)

##### Textual Amendments

**F1** Sch. 4B inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), s. 30(3), [Sch. 2 para. 1](#)

### PART 1 E+W+S

#### AMOUNT FOR PURPOSES OF SECTION 45(2)(D)

- 1 (1) The amount referred to in section 45(2)(d) is to be calculated as follows—
- (a) calculate the appropriate amount for each of the relevant years within section 45(2)(d) to which Part 2 of this Schedule applies;
  - (b) calculate the appropriate amount for each of the relevant years within section 45(2)(d) to which Part 3 of this Schedule applies; and
  - (c) add those amounts together.
- (2) But if the resulting amount is a negative one, the amount referred to in section 45(2)(d) is nil.

### PART 2 E+W+S

#### NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT

##### *Application*

- 2 This Part applies to a relevant year if [<sup>F2</sup>—
- (a)] the contracted-out condition is not satisfied in respect of any tax week in the year; [<sup>F3</sup>and
  - (b) there is a surplus in the pensioner's earnings factor for the year.]

##### Textual Amendments

**F2** Words in Sch. 4B para. 2 inserted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), [Sch. 4 para. 12\(2\)\(a\)](#); [S.I. 2011/3033](#), art. 2(c)(xii)

**F3** Sch. 4B para. 2(b) and preceding word inserted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), [Sch. 4 para. 12\(2\)\(b\)](#); [S.I. 2011/3033](#), art. 2(c)(xii)

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*Appropriate amount for year*

- 3 The appropriate amount for the year for the purposes of paragraph 1 is either—
- (a) the flat rate amount for the year (if [<sup>F4</sup>the pensioner's earnings factor for the year] does not exceed the LET), or
  - (b) the sum of the flat rate amount and the earnings-related amount for the year (if [<sup>F5</sup>that earnings factor] exceeds the LET).

**Textual Amendments**

- F4** Words in Sch. 4B para. 3(a) substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), **Sch. 4 para. 12(3)(a)**; S.I. 2011/3033, art. 2(c)(xii)
- F5** Words in Sch. 4B para. 3(b) substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), **Sch. 4 para. 12(3)(b)**; S.I. 2011/3033, art. 2(c)(xii)

- 4 [ <sup>F7</sup>Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate amount <sup>F6</sup>(1)] for the year is calculated by multiplying the FRAA in accordance with the last order under section 148AA of the Administration Act to come into force before the end of the final relevant year.

[ Otherwise, the flat rate amount is calculated by increasing the FRAA by the <sup>F8</sup>(2) percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 148 of the Administration Act to come into force before the end of the final relevant year.]

**Textual Amendments**

- F6** [Sch. 4B para. 4](#) renumbered as [Sch. 4B para. 4\(1\)](#) (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\)](#), arts. 1(2), **2(5)(a)**
- F7** Words in [Sch. 4B para. 4\(1\)](#) inserted (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\)](#), arts. 1(2), **2(5)(b)**
- F8** [Sch. 4B para. 4\(2\)](#) inserted (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\)](#), arts. 1(2), **2(5)(c)**

- 5 The earnings-related amount for the year is calculated as follows—
- (a) take the part of the [<sup>F9</sup>earnings factor] for the year which exceeds the LET <sup>F10</sup>...;
  - (b) multiply that amount in accordance with the last order under section 148 of the Administration Act to come into force before the end of the final relevant year;
  - (c) multiply the amount found under paragraph (b) by 10%;
  - (d) divide the amount found under paragraph (c) by 44.

**Textual Amendments**

- F9** Words in [Sch. 4B para. 5\(a\)](#) substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), **Sch. 4 para. 12(4)**; S.I. 2011/3033, art. 2(c)(xii)
- F10** Words in [Sch. 4B para. 5\(a\)](#) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\)](#), s. 6(1), **Sch. 2**

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### PART 3 E+W+S

#### CONTRACTED-OUT EMPLOYMENT

##### *Application*

- 6 This Part applies to a relevant year if <sup>F11</sup>—
- (a) the contracted-out condition is satisfied in respect of each tax week in the year; <sup>F12</sup>and
  - (b) there would be a surplus in the pensioner's earnings factor for the year if section 48A of the Pension Schemes Act 1993 did not apply in relation to any tax week falling in the year.]

##### Textual Amendments

- F11** Words in Sch. 4B para. 6 inserted (3.1.2012) by [Pensions Act 2008 \(c. 30\), s. 149\(1\), Sch. 4 para. 12\(5\)\(a\)](#); [S.I. 2011/3033, art. 2\(c\)\(xii\)](#)
- F12** Sch. 4B para. 6(b) and preceding word inserted (3.1.2012) by [Pensions Act 2008 \(c. 30\), s. 149\(1\), Sch. 4 para. 12\(5\)\(b\)](#); [S.I. 2011/3033, art. 2\(c\)\(xii\)](#)

##### *Appropriate amount for year*

- 7 The appropriate amount for the year for the purposes of paragraph 1 is calculated as follows—
- (a) calculate amounts A and B in accordance with paragraphs 8 to 10;
  - (b) subtract amount B from amount A.

*Amount A: assumed <sup>F13</sup>earnings factor] not exceeding LET*

##### Textual Amendments

- F13** Words in Sch. 4B para. 8 cross-heading substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\), s. 149\(1\), Sch. 4 para. 12\(6\)](#); [S.I. 2011/3033, art. 2\(c\)\(xii\)](#)

- 8 (1) Amount A is calculated in accordance with this paragraph if <sup>F14</sup>the pensioner's assumed earnings factor for the year] does not exceed the LET.
- (2) In such a case, amount A is the flat rate amount for the year.
- (3) <sup>F15</sup>Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate amount for the year is calculated by multiplying the FRAA in accordance with the last order under section 148AA of the Administration Act to come into force before the end of the final relevant year.
- [ Otherwise, the flat rate amount is calculated by increasing the FRAA by the <sup>F16</sup>(4) percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 148 of the Administration Act to come into force before the end of the final relevant year.]

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#### Textual Amendments

- F14** Words in Sch. 4B para. 8(1) substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\), s. 149\(1\), Sch. 4 para. 12\(6\)](#); S.I. 2011/3033, art. 2(c)(xii)
- F15** Words in Sch. 4B para. 8(3) inserted (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\), arts. 1\(2\), 2\(6\)\(a\)](#)
- F16** Sch. 4B para. 8(4) inserted (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\), arts. 1\(2\), 2\(6\)\(b\)](#)

*Amount A: assumed [<sup>F17</sup>earnings factor] exceeding LET*

#### Textual Amendments

- F17** Words in Sch. 4B para. 9 cross-heading substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\), s. 149\(1\), Sch. 4 para. 12\(7\)](#); S.I. 2011/3033, art. 2(c)(xii)

- 9 (1) Amount A is calculated in accordance with this paragraph if [<sup>F18</sup>the pensioner's assumed earnings factor for the year] exceeds the LET.
- (2) In such a case, amount A is calculated as follows—
- (a) take the part of the [<sup>F19</sup>assumed earnings factor] for the year which exceeds the LET <sup>F20</sup> ...;
  - (b) multiply that amount in accordance with the last order under section 148 of the Administration Act to come into force before the end of the final relevant year;
  - (c) multiply the amount found under paragraph (b) by 10%;
  - (d) divide the amount found under paragraph (c) by 44;
  - (e) add the amount found under paragraph (d) to the flat rate amount for the year.
- (3) [<sup>F21</sup>Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate amount for the year is calculated by multiplying the FRAA in accordance with the last order under section 148AA of the Administration Act to come into force before the end of the final relevant year.
- [ Otherwise, the flat rate amount is calculated by increasing the FRAA by the <sup>F22</sup>(4) percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 148 of the Administration Act to come into force before the end of the final relevant year.]

#### Textual Amendments

- F18** Words in Sch. 4B para. 9(1) substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\), s. 149\(1\), Sch. 4 para. 12\(7\)\(a\)](#); S.I. 2011/3033, art. 2(c)(xii)
- F19** Words in Sch. 4B para. 9(2)(a) substituted (3.1.2012) by [Pensions Act 2008 \(c. 30\), s. 149\(1\), Sch. 4 para. 12\(7\)\(b\)](#); S.I. 2011/3033, art. 2(c)(xii)
- F20** Words in Sch. 4B para. 9(2)(a) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\), s. 6\(1\), Sch. 2](#)
- F21** Words in Sch. 4B para. 9(3) inserted (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\), arts. 1\(2\), 2\(7\)\(a\)](#)

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**F22** Sch. 4B para. 9(4) inserted (6.4.2016) by The Pensions Act 2014 (Consequential and Supplementary Amendments) Order 2016 (S.I. 2016/224), arts. 1(2), 2(7)(b)

#### Amount B

- 10 (1) Amount B is calculated as follows—
- (a) take the part of the [<sup>F23</sup>pensioner's assumed earnings factor] for the year which exceeds the QEF <sup>F24</sup> ...;
  - (b) multiply that amount in accordance with the last order under section 148 of the Administration Act to come into force before the end of the final relevant year;
  - (c) multiply the amount found under paragraph (b) by 20%;
  - (d) divide the amount found under paragraph (c) by the number of relevant years in the pensioner's working life.
- (2) Section 44B is to be ignored in applying section 44(6) for the purposes of this paragraph.

#### Textual Amendments

- F23** Words in Sch. 4B para. 10(1)(a) substituted (3.1.2012) by Pensions Act 2008 (c. 30), s. 149(1), **Sch. 4 para. 12(8)**; S.I. 2011/3033, art. 2(c)(xii)
- F24** Words in Sch. 4B para. 10(1)(a) repealed (21.9.2008) by National Insurance Contributions Act 2008 (c. 16), s. 6(1), **Sch. 2**

### PART 4 E+W+S

#### OTHER CASES

- 11 The Secretary of State may make regulations containing provision for finding for a tax year the amount referred to in section 45(2)(d)—
- (a) in cases where the circumstances relating to the pensioner change in the course of the year, and
  - (b) in such other cases as the Secretary of State thinks fit.

### PART 5 E+W+S

#### INTERPRETATION

- 12 In this Schedule—
- <sup>F25</sup>  
.....
- “the contracted-out condition”, in relation to a tax week, means the condition that any earnings paid to or for the benefit of the pensioner in that week in respect of employment were in respect of employment qualifying him for a pension provided by a salary related contracted-out scheme (within the meaning of the Pension Schemes Act 1993);
- “the FRAA” has the meaning given by paragraph 13;
- “the LET”, in relation to a tax year, means the low earnings threshold for the year as specified in section 44A above;

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“the QEF”, in relation to a tax year, means the qualifying earnings factor for the year;

[<sup>F26</sup>“the pensioner's assumed earnings factor”, in relation to a year, means the earnings factor that the pensioner would have for the year if section 48A(1) of the Pension Schemes Act 1993 did not apply in relation to any tax week falling in the year;]

“relevant year” and “final relevant year” have the same meanings as in section 44 above;

<sup>F27</sup>  
 .....

#### Textual Amendments

- F25** Words in Sch. 4B para. 12 repealed (6.4.2009) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), Sch. 4 para. 12(9) (a), [Sch. 11 Pt. 2](#); [S.I. 2009/82](#), art. 2(2)(g)
- F26** Words in Sch. 4B para. 12 inserted (3.1.2012) by [Pensions Act 2008 \(c. 30\)](#), s. 149(1), [Sch. 4 para. 12\(9\) \(b\)](#); [S.I. 2011/3033](#), art. 2(c)(xii)
- F27** Words in Sch. 4B para. 12 repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\)](#), s. 6(1), [Sch. 2](#)

- 13 (1) “The FRAA” means the flat rate accrual amount.
- (2) [<sup>F28</sup>Where the final relevant year is 2015-16 or an earlier tax year,] that amount is £72.80 for the flat rate introduction year and subsequent tax years (but subject to section 148AA of the Administration Act).
- [ Otherwise, that amount is £93.60 for the flat rate introduction year and subsequent <sup>F29</sup>(3) tax years. ]

#### Textual Amendments

- F28** Words in Sch. 4B para. 13(2) inserted (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\)](#), arts. 1(2), [2\(8\)\(a\)](#)
- F29** Sch. 4B para. 13(3) inserted (6.4.2016) by [The Pensions Act 2014 \(Consequential and Supplementary Amendments\) Order 2016 \(S.I. 2016/224\)](#), arts. 1(2), [2\(8\)\(b\)](#)

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### Changes and effects yet to be applied to :

- Sch. 4B para. 1(1) words inserted by 2011 c. 19 Sch. 3 para. 6(2)(a)
- Sch. 4B para. 11 words inserted by 2011 c. 19 Sch. 3 para. 6(3)

### Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2010/875 reg. 16Sch. 2 (This amendment not applied to legislation.gov.uk. S.I. 2010/875 revoked (27.8.2010) before coming into force by S.I. 2010/1906, regs. 1(2), 2)
- Act restricted by S.I. 1995/471 art. 32(4)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 8ZA inserted by 2009 c. 24 s. 16(1) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Pt. 12ZE inserted by 2023 c. 20 Sch. para. 5
- s. 4(1)(a)(viii) and word inserted by 2023 c. 20 Sch. para. 11(b)
- s. 4C(5)(i)(j) repealed by 2007 c. 22 Sch. 4 para. 42(3)(c)Sch. 7 Pt. 7
- s. 11A(1)(eb) inserted by 2021 c. 26 Sch. 27 para. 12 (This amendment not applied to legislation.gov.uk. The existing section 11A of Act repealed by paragraph 4(1) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57))
- s. 30B(4)(aa) inserted by 2012 c. 5 Sch. 9 para. 4
- s. 35(1)(e) and word inserted by 2012 c. 5 s. 63(2)(a)
- s. 35(3)(za) inserted by 2012 c. 5 s. 63(2)(b)
- s. 45(2A)(a) words substituted by 2011 c. 19 Sch. 3 para. 2(3)(b)
- s. 45(2A)(b) substituted by 2011 c. 19 Sch. 3 para. 2(3)(c)
- s. 46(5)(6) inserted by 2008 c. 30 Sch. 4 para. 6(3) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 6(3) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 46(5)(a) words substituted by 2011 c. 19 Sch. 3 para. 3
- s. 47(4A) inserted by 2008 c. 30 s. 102(6) (This amendment not applied to legislation.gov.uk. S. 102 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 124(1)(ea) inserted by 2012 c. 5 s. 59(2)(a)
- s. 124(1)(ga) inserted by 2009 c. 24 s. 5(1)(a)
- s. 124(1C) inserted by 2012 c. 5 s. 59(2)(b)
- s. 124(6A)(6B) inserted by 2009 c. 24 s. 5(1)(b)
- s. 124A inserted by 2012 c. 5 s. 59(3)
- s. 130C(2)(za) inserted by 2016 asp 19 Sch. 4 para. 5
- s. 138(2A) inserted by 2009 c. 24 s. 17 (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 138(2B) inserted by 2009 c. 24 s. 19(2) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 140(4)(ca) inserted by 2009 c. 24 s. 19(6) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))

- s. 140(4A) inserted by [2009 c. 24 s. 19\(7\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 164(2)(aa) inserted by [2012 c. 5 s. 63\(3\)\(a\)](#)
- s. 164(9)(da) inserted by [2012 c. 5 s. 63\(3\)\(b\)](#)
- s. 171ZA(2)(ba) inserted by [2012 c. 5 s. 63\(4\)\(a\)](#)
- s. 171ZA(3A) inserted by [2012 c. 5 s. 63\(4\)\(b\)](#)
- s. 171ZB(2)(ba) inserted by [2012 c. 5 s. 63\(5\)\(a\)](#)
- s. 171ZB(3A) inserted by [2012 c. 5 s. 63\(5\)\(b\)](#)
- s. 171ZE(2A) inserted by [2014 c. 6 s. 123\(3\)\(b\)](#)
- s. 171ZE(2B) inserted by [2014 c. 6 s. 123\(3\)\(c\)](#)
- s. 171ZL(2)(ba) inserted by [2012 c. 5 s. 63\(8\)\(a\)](#)
- s. 171ZL(8)(za) inserted by [2012 c. 5 s. 63\(8\)\(c\)](#)
- s. 171ZEA(2)(ba) inserted by [2012 c. 5 s. 63\(6\)\(a\)](#)
- s. 171ZEA(3)(za) inserted by [2012 c. 5 s. 63\(6\)\(b\)](#)
- s. 171ZEB(2)(ba) inserted by [2012 c. 5 s. 63\(7\)\(a\)](#)
- s. 171ZEB(3)(za) inserted by [2012 c. 5 s. 63\(7\)\(b\)](#)
- s. 173A inserted by [2012 c. 5 s. 63\(9\)](#)
- s. 176(3A) inserted by [2011 c. 19 Sch. 3 para. 5\(2\)](#)
- Sch. 4 Pt. 1 para. 2A applied by [S.I. 1995/310 reg. 18\(1\)\(a\)](#)
- Sch. 4 Pt. 1 para. 6 power to amend conferred by [1992 c. 5 s. 154\(2\)\(a\)](#)
- Sch. 4 Pt. 1 para. 2 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4 Pt. 1 para. 2A repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4 Pt. 5 para. 7 power to amend conferred by [1992 c. 5 s. 154\(2\)\(d\)\(e\)](#)
- Sch. 4 Pt. 5 para. 12 power to amend conferred by [1992 c. 5 s. 154\(2\)\(d\)\(e\)](#)
- Sch. 4 Pt. 3 para. 1 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 2 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 4 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 5 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 6 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 4 para. 2 applied by [S.I. 1995/310 reg. 15\(7\)](#)
- Sch. 4 Pt. 4 para. 1A repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4 Pt. 4 para. 2 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4B para. 1(1)(a)para. 1(1)(b)(2) words inserted by [2011 c. 19 Sch. 3 para. 6\(2\)\(b\)](#)
- Sch. 4C inserted by [2008 c. 30 s. 102\(5\)Sch. 3](#) (This amendment not applied to legislation.gov.uk. S. 102, Sch. 3 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a)(b); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- Sch. 4C para. 7(2)(c) inserted by [2011 c. 19 Sch. 3 para. 7\(7\)\(b\)](#)
- Sch. 4C para. 7(3) inserted by [2011 c. 19 Sch. 3 para. 7\(8\)](#)
- Sch. 4C para. 3 omitted by [2011 c. 19 Sch. 3 para. 7\(3\)](#)
- Sch. 4C para. 7(2)(b) words inserted by [2011 c. 19 Sch. 3 para. 7\(7\)\(a\)](#)
- Sch. 4C para. 1 words substituted by [2011 c. 19 Sch. 3 para. 7\(2\)](#)
- Sch. 4C para. 2 words substituted by [2011 c. 19 Sch. 3 para. 7\(2\)](#)
- Sch. 4C para. 5(b) words substituted by [2011 c. 19 Sch. 3 para. 7\(4\)](#)
- Sch. 4C para. 6 words substituted by [2011 c. 19 Sch. 3 para. 7\(5\)](#)
- Sch. 4C para. 7(1) words substituted by [2011 c. 19 Sch. 3 para. 7\(4\)](#)
- Sch. 4C para. 7(1) words substituted by [2011 c. 19 Sch. 3 para. 7\(6\)](#)
- Sch. 11 para. 2(i) inserted by [2012 c. 5 s. 63\(10\)\(a\)](#)
- Sch. 11 para. 9 inserted by [2012 c. 5 s. 63\(10\)\(b\)](#)