

*Status: Point in time view as at 12/04/2021.*

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# SCHEDULES

## SCHEDULE 1

Section 1(4).

### SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, [F1 1B,] 2 [F2, 3 AND 3A]

#### Textual Amendments

- F1** Word in Sch. 1 heading inserted (6.4.1999) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(1\)](#); [S.I. 1998/2209, art. 2\(c\), Sch. Pt. 3](#)
- F2** Words in Sch. 1 heading substituted (12.10.2015) by [Pensions Act 2014 \(c. 19\), s. 56\(1\), Sch. 15 para. 12](#); [S.I. 2015/1475, art. 3\(b\)](#)

#### *Class 1 contributions where earner employed in more than one employment*

- 1 (1) For the purposes of determining whether Class 1 contributions are payable in respect of earnings paid to an earner in a given week and, if so, the amount of the contributions—
- (a) all earnings paid to him or for his benefit in that week in respect of one or more employed earner’s employments under the same employer shall, except as may be provided by regulations, be aggregated and treated as a single payment of earnings in respect of one such employment; and
  - (b) earnings paid to him or for his benefit in that week by different persons in respect of different employed earner’s employments shall in prescribed circumstances be aggregated and treated as a single payment of earnings in respect of one such employment;
- and regulations may provide that the provisions of this sub-paragraph shall have effect in cases prescribed by the regulations as if for any reference to a week there were substituted a reference to a period prescribed by the regulations.

F3(2) .....

F4(3) .....

F5(4) .....

F5(5) .....

F6(6) .....

- (7) Where any single payment of earnings is made in respect of two or more employed earner’s employments under different employers, liability for Class 1 contributions shall be determined by apportioning the payment to such one or more of the employers as may be prescribed, and treating a part apportioned to any employer as a separate payment of earnings by him.

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(8) Where earnings are aggregated under sub-paragraph (1)(b) above, liability (if any) for the secondary contribution shall be apportioned, in such manner as may be prescribed, between the secondary contributors concerned.

[<sup>F7</sup>(8A) Regulations under any provision of this paragraph shall be made by the Inland Revenue.]

<sup>F8</sup>(9) .....

<sup>F8</sup>(10) .....

<sup>F8</sup>(11) .....

**Textual Amendments**

- F3** Sch. 1 para. 1(2) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 54**
- F4** Sch. 1 para. 1(3) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 54**
- F5** Sch. 1 para. 1(4)(5) repealed (6.4.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(b) (c), Sch. 12 para. 78(4), **Sch. 13 Pt. VI**; S.I. 1999/3420, art. 4(d)(e)
- F6** Sch. 1 para. 1(6) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 54**
- F7** Sch. 1 para. 1(8A) inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 31**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F8** Sch. 1 para. 1(9)-(11) omitted (6.4.2016) by virtue of Pensions Act 2014 (c. 19), s. 56(4), **Sch. 13 para. 54**

*Earnings not paid at normal intervals*

2 Regulations [<sup>F9</sup>made by the Inland Revenue] may, for the purposes of Class 1 contributions, make provision as to the intervals at which payments of earnings are to be treated as made.

**Textual Amendments**

- F9** Words in Sch. 1 para. 2 inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 32**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

*Method of paying Class 1 contributions*

3 (1) Where earnings are paid to an employed earner and in respect of that payment liability arises for primary and secondary Class 1 contributions, the secondary contributor shall (except in prescribed circumstances), as well as being liable for [<sup>F10</sup>any secondary contribution of his own], be liable in the first instance to pay also the earner’s primary contribution [<sup>F11</sup>or a prescribed part of the earner’s primary contribution], on behalf of and to the exclusion of the earner; and for the purposes of this Act and the Administration Act contributions paid by the secondary contributor on behalf of the earner shall be taken to be contributions paid by the earner.

<sup>F12</sup>(2) .....

(3) A secondary contributor shall be entitled, subject to and in accordance with regulations, to recover from an earner the amount of any primary Class 1 contribution paid or to be paid by him on behalf of the earner; [<sup>F13</sup>and, subject to [<sup>F14</sup>sub-paragraphs

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(3A) to (5)] below but notwithstanding any other provision in any enactment], regulations under this sub-paragraph shall provide for recovery to be made by deduction from the earner’s earnings, and for it not to be made in any other way.

[<sup>F15</sup>(3A) Sub-paragraph (3B) applies where a person (“the employee”) who is employed by a particular employer (“the employer”) receives earnings in a form other than money (“non-monetary earnings”) from the employer in a tax year.

(3B) If and to the extent that regulations so provide, the employer may recover from the employee, in the prescribed manner, any primary Class 1 contributions paid or to be paid by him on the employee’s behalf in respect of those earnings.]

[<sup>F16</sup>(4) Sub-paragraph (5) below applies in a case where—

- (a) a person (“the employee”) ceases in a particular tax year (“the cessation year”) to be employed by a particular employer (“the employer”); and
- (b) the employee receives from the employer in the cessation year, after the cessation of the employment, [<sup>F17</sup>or in the next tax year non-monetary earnings.]

(5) If and to the extent that regulations so provide, the employer may recover from the employee in such manner as may be prescribed any primary Class 1 contributions paid or to be paid by him on the employee’s behalf in respect of—

- (a) the non-monetary earnings mentioned in sub-paragraph (4) above; <sup>F18</sup>...
- <sup>F18</sup>(b) ..... ]

[<sup>F19</sup>(6) Regulations under any provision of this paragraph shall be made by the Inland Revenue.]

#### Textual Amendments

- F10** Words in Sch. 1 para. 3(1) substituted (6.4.1999) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(5\)](#); S.I. 1999/418, art. 2(2)(3)(a)
- F11** Words in Sch. 1 para. 3(1) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 13\(3\)](#)
- F12** Sch. 1 para. 3(2) repealed (with effect in relation to the tax year beginning with 6th April 2000 and subsequent tax years) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 77\(1\), 86, Sch. 9 Pt. VIII](#)
- F13** Words in Sch. 1 para. 3(3) substituted (8.9.1998) by [Social Security Act 1998 \(c. 14\), ss. 55\(a\), 87\(2\); S.I. 1998/2209, art. 2\(a\), Sch. Pt. 1](#)
- F14** Words in Sch. 1 para. 3(3) substituted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 1\(2\), 13; S.I. 2004/1943, art. 2\(a\)](#)
- F15** Sch. 1 para. 3(3A)(3B) inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 1\(3\), 13; S.I. 2004/1943, art. 2\(a\)](#)
- F16** Sch. 1 para. 3(4)(5) inserted (8.9.1998) by [Social Security Act 1998 \(c. 14\), ss. 55\(b\), 87\(2\); S.I. 1998/2209, art. 2\(a\), Sch. Pt. 1](#)
- F17** Words in Sch. 1 para. 3(4)(b) substituted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 1\(4\), 13; S.I. 2004/1943, art. 2\(a\)](#)
- F18** Words in Sch. 1 para. 3(5) repealed (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 1\(5\), 13, Sch. 2; S.I. 2004/1943, arts. 2\(a\), 6\(a\)\(i\)](#)
- F19** Sch. 1 para. 3(6) inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 33; S.I. 1999/527, art. 2\(b\), Sch. 2 \(with arts. 3-6\)](#)

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*[<sup>F20</sup>Prohibition on recovery of employer's contributions*

**Textual Amendments**

**F20** Sch. 1 paras. 3A, 3B and cross-headings inserted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), [ss. 77\(2\)](#), 86

- 3A (1) Subject to sub-paragraph (2) below, a person who is or has been liable to pay any secondary Class 1 or any Class 1A or Class 1B contributions shall not—
- (a) make, from earnings paid by him, any deduction in respect of any such contributions for which he or any other person is or has been liable;
  - (b) otherwise recover any such contributions (directly or indirectly) from any person who is or has been a relevant earner; or
  - (c) enter into any agreement with any person for the making of any such deduction or otherwise for the purpose of so recovering any such contributions.
- (2) Sub-paragraph (1) above does not apply to the extent that an agreement between—
- (a) a secondary contributor, and
  - (b) any person (“the earner”) in relation to whom the secondary contributor is, was or will be such a contributor in respect of the contributions to which the agreement relates,
- allows the secondary contributor to recover (whether by deduction or otherwise) the whole or any part of any secondary Class 1 contribution payable in respect of [<sup>F21</sup>relevant employment income of that earner.]
- [ But an agreement in respect of relevant employment income is to be disregarded for
- <sup>F22</sup>(2A) the purposes of sub-paragraph (2) to the extent that it relates to [<sup>F23</sup>—
- (a)] relevant employment income which is employment income of the earner by virtue of Chapter 3A of Part 7 of ITEPA 2003 (employment income: securities with artificially depressed market value)[<sup>F24</sup>, or
  - (b) any contribution, or any part of any contribution, liability to which arises as a result of regulations being given retrospective effect by virtue of section 4B(2) (earnings: power to make retrospective provision in consequence of retrospective tax legislation)].
- (2B) For the purposes of sub-paragraphs (2) and (2A) “relevant employment income”, in relation to the earner, means—
- (a) an amount that counts as employment income of the earner under section 426 of ITEPA 2003 (restricted securities: charge on certain post-acquisition events),
  - (b) an amount that counts as employment income of the earner under section 438 of that Act (convertible securities: charge on certain post-acquisition events), or
  - (c) a gain that is treated as remuneration derived from the earner’s employment by virtue of section 4(4)(a) above.]
- (3) Sub-paragraph (2) above does not authorise any recovery (whether by deduction or otherwise)—
- (a) in pursuance of any agreement entered into before 19th May 2000; or

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(b) in respect of any liability to a contribution arising before the day of the passing of the Child Support, Pensions and Social Security Act 2000.

(4) In this paragraph—

“agreement” includes any arrangement or understanding (whether or not legally enforceable); and

“relevant earner”, in relation to a person who is or has been liable to pay any contributions, means an earner in respect of whom he is or has been so liable.]

#### Textual Amendments

- F21** Words in Sch. 1 para. 3A(2) substituted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(2\)\(a\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F22** Sch. 1 para. 3A(2A)(2B) inserted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(2\)\(b\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F23** Words in Sch. 1 para. 3A(2A) inserted (30.3.2006) by [National Insurance Contributions Act 2006 \(c. 10\), ss. 5\(2\)\(a\), 9](#)
- F24** Sch. 1 para. 3A(2A)(b) and preceding word inserted (30.3.2006) by [National Insurance Contributions Act 2006 \(c. 10\), ss. 5\(2\)\(b\), 9](#)

#### *<sup>F20</sup>Transfer of liability to be borne by earner*

3B (1) This paragraph applies where—

- (a) an election is jointly made by—
- (i) a secondary contributor, and
  - (ii) a person (“the earner”) in relation to whom the secondary contributor is or will be such a contributor in respect of contributions on [<sup>F25</sup>relevant employment income of the earner],
- for the whole or a part of any liability of the secondary contributor to contributions on any [<sup>F26</sup>such income] to be transferred to the earner; and
- (b) the election is one in respect of which the Inland Revenue have, before it was made, given by notice to the secondary contributor their approval to both—
- (i) the form of the election; and
  - (ii) the arrangements made in relation to the proposed election for securing that the liability transferred by the election will be met.

[ In this paragraph “relevant employment income”, in relation to the earner, means—

- <sup>F27</sup>(1A) (a) an amount that counts as employment income of the earner under section 426 of ITEPA 2003 (restricted securities: charge on certain post-acquisition events),
- (b) an amount that counts as employment income of the earner under section 438 of that Act (convertible securities: charge on certain post-acquisition events), or
- (c) a gain that is treated as remuneration derived from the earner’s employment by virtue of section 4(4)(a) above,

and references to contributions on relevant employment income are references to any secondary Class 1 contributions payable in respect of that income.]

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- (2) Any liability which—
- (a) arises while the election is in force, and
  - (b) is a liability to pay the contributions on [<sup>F28</sup>relevant employment income of the earner, or the part of it], to which the election relates,
- shall be treated for the purposes of this Act, the Administration Act and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 as a liability falling on the earner, instead of on the secondary contributor.
- (3) Subject to [<sup>F29</sup>sub-paragraphs (7)(b) and (7B)] below, an election made for the purposes of sub-paragraph (1) above shall continue in force from the time when it is made until whichever of the following first occurs, namely—
- (a) it ceases to have effect in accordance with its terms;
  - (b) it is revoked jointly by both parties to the election;
  - (c) notice is given to the earner by the secondary contributor terminating the effect of the election.
- (4) An approval given to the secondary contributor for the purposes of sub-paragraph (1) (b) above may be given either—
- (a) for an election to be made by the secondary contributor and a particular person; or
  - (b) for all elections to be made, or to be made in particular circumstances, by the secondary contributor and particular persons or by the secondary contributor and persons of a particular description.
- (5) The grounds on which the Inland Revenue shall be entitled to refuse an approval for the purposes of sub-paragraph (1)(b) above shall include each of the following—
- (a) that it appears to the Inland Revenue that adequate arrangements have not been made for securing that the liabilities transferred by the proposed election or elections will be met by the person or persons to whom they would be so transferred; and
  - (b) that it appears to the Inland Revenue that they do not have sufficient information to determine whether or not grounds falling within paragraph (a) above exist.
- (6) If, at any time after they have given an approval for the purposes of sub-paragraph (1) (b) above, it appears to the Inland Revenue—
- (a) that the arrangements that were made or are in force for securing that liabilities transferred by elections to which the approval relates are met are proving inadequate or unsatisfactory in any respect, or
  - (b) that any election to which the approval relates has resulted, or is likely to result, in the avoidance or non-payment of the whole or any part of any secondary Class 1 contributions,
- the Inland Revenue may withdraw the approval by notice to the secondary contributor.
- (7) The withdrawal by the Inland Revenue of any approval given for the purposes of sub-paragraph (1)(b) above—
- (a) may be either general or confined to a particular election or to particular elections; and
  - (b) shall have the effect that the election to which the withdrawal relates has no effect on contributions [<sup>F30</sup>on relevant employment income if—

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- (i) that income is within sub-paragraph (1A)(a) or (b) and the securities, or interest in securities, to which it relates were or was acquired after the withdrawal date, or
- (ii) that income is within sub-paragraph (1A)(c) and the right to acquire securities to which it relates was acquired after that date.]

[ In sub-paragraph (7)(b) “the withdrawal date” means—

- <sup>F31</sup>(7A) (a) the date on which notice of the withdrawal of the approval is given, or  
 (b) such later date as the Inland Revenue may specify in that notice.

(7B) An election is void for the purposes of sub-paragraph (1) to the extent that it relates to <sup>F32</sup>—

- (a) relevant employment income which is employment income of the earner by virtue of Chapter 3A of Part 7 of ITEPA 2003 (employment income: securities with artificially depressed market value)<sup>F33</sup>, or
- (b) any liability, or any part of any liability, to a contribution arising as a result of regulations being given retrospective effect by virtue of section 4B(2) (earnings: power to make retrospective provision in consequence of retrospective tax legislation)].]

(8) Where the Inland Revenue have refused or withdrawn their approval for the purposes of sub-paragraph (1)(b) above, the person who applied for it or, as the case may be, to whom it was given may appeal <sup>F34</sup> ... against the Inland Revenue’s decision.

(9) On an appeal under sub-paragraph (8) above <sup>F35</sup>that is notified to the tribunal, the tribunal may]—

- (a) dismiss the appeal;
- (b) remit the decision appealed against to the Inland Revenue with a direction to make such decision as the <sup>F36</sup>tribunal thinks] fit; or
- (c) in the case of a decision to withdraw an approval, quash that decision and direct that that decision is to be treated as never having been made.

<sup>F37</sup>(10) Subject to sub-paragraph (12) below, an election under sub-paragraph (1) above shall not apply to any contributions in respect of income which, before the election was made, counted as employment income for a tax year by virtue of Part 7 of ITEPA 2003.]

(11) Regulations made by the Inland Revenue may make provision with respect to the making of elections for the purposes of this paragraph and the giving of approvals for the purposes of sub-paragraph (1)(b) above; and any such regulations may, in particular—

- (a) prescribe the matters that must be contained in such an election;
- (b) provide for the manner in which such an election is to be capable of being made and of being confined to particular liabilities or the part of particular liabilities; and
- (c) provide for the making of applications for such approvals and for the manner in which those applications are to be dealt with.

(12) Where—

- (a) an election is made under this paragraph before the end of the period of three months beginning with the date of the passing of the Child Support, Pensions and Social Security Act 2000, and



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(b) that election is expressed to relate to liabilities for contributions arising on or after 19th May 2000 and before the making of the election,

this paragraph shall have effect in relation to those liabilities as if sub-paragraph (2) above provided for them to be deemed to have fallen on the earner (instead of on the secondary contributor); and the secondary contributor shall accordingly be entitled to reimbursement from the earner for any payment made by that contributor in or towards the discharge of any of those liabilities.

<sup>F38</sup>(13) . . . . .

[<sup>F39</sup>(14) In this paragraph “tribunal” means the First-tier Tribunal or, where determined under Tribunal Procedure Rules, the Upper Tribunal.]]

### Textual Amendments

- F25** Words in Sch. 1 para. 3B(1)(a) substituted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(a\)\(i\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F26** Words in Sch. 1 para. 3B(1)(a) substituted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(a\)\(ii\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F27** Sch. 1 para. 3B(1A) inserted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(b\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F28** Words in Sch. 1 para. 3B(2)(b) substituted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(c\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F29** Words in Sch. 1 para. 3B(3) substituted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(d\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F30** Words in Sch. 1 para. 3B(7)(b) substituted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(e\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F31** Sch. 1 para. 3B(7A)(7B) inserted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(f\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F32** Words in Sch. 1 para. 3B(7B) inserted (30.3.2006) by [National Insurance Contributions Act 2006 \(c. 10\), ss. 5\(3\)\(a\), 9](#)
- F33** Sch. 1 para. 3B(7B)(b) and preceding word inserted (30.3.2006) by [National Insurance Contributions Act 2006 \(c. 10\), ss. 5\(3\)\(b\), 9](#)
- F34** Words in Sch. 1 para. 3B(8) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 169\(3\)](#)
- F35** Words in Sch. 1 para. 3B(9) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 169\(4\)\(a\)](#)
- F36** Words in Sch. 1 para. 3B(9)(b) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 169\(4\)\(b\)](#)
- F37** Sch. 1 para. 3B(10) substituted (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(g\), 13; S.I. 2004/1943, art. 2\(c\)](#)
- F38** Sch. 1 para. 3B(13) repealed (with effect in accordance with s. 3(4)(5) of the amending Act) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\), ss. 3\(3\)\(h\), 13, Sch. 2; S.I. 2004/1943, arts. 2\(c\), 6\(a\)\(i\)](#)
- F39** Sch. 1 para. 3B(14) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\), art. 1\(2\), Sch. 1 para. 169\(5\)](#)



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*General provisions as to Class 1 contributions*

- 4 Regulations [<sup>F40</sup>made by the Inland Revenue] may, in relation to Class 1 contributions, make provision—
- (a) for calculating the amounts payable according to a scale prepared from time to time by the [<sup>F41</sup>Inland Revenue] or otherwise adjusting them so as to avoid fractional amounts or otherwise facilitate computation;
  - (b) for requiring that the liability in respect of a payment made in a tax week, in so far as the liability depends on any conditions as to a person's age or retirement, shall be determined as at the beginning of the week or as at the end of it;
  - (c) for securing that liability is not avoided or reduced by a person following in the payment of earnings any practice which is abnormal for the employment in respect of which the earnings are paid; and
  - (d) without prejudice to sub-paragraph (c) above, for enabling the [<sup>F42</sup>Inland Revenue], where [<sup>F43</sup>they are] satisfied as to the existence of any practice in respect of the payment of earnings whereby the incidence of Class 1 contributions is avoided or reduced by means of irregular or unequal payments, to give directions for securing that such contributions are payable as if that practice were not followed.

**Textual Amendments**

- F40** Words in Sch. 1 para. 4 inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 34](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F41** Words in Sch. 1 para. 4(a) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 16\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F42** Words in Sch. 1 para. 4(d) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 16\(b\)\(i\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F43** Words in Sch. 1 para. 4(d) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 16\(b\)\(ii\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

*<sup>F44</sup> Class 1A contributions*

**Textual Amendments**

- F44** Sch. 1 para. 5 and cross-heading substituted (8.9.1998) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(6\)](#); S.I. 1998/2209, art. 2(a), Sch. Pt. 1

- 5 Regulations [<sup>F45</sup>made by the Inland Revenue] may—
- (a) make provision for calculating the amount of Class 1A contributions so as to avoid fractional amounts;
  - (b) modify section 10 above in relation to cases where [<sup>F46</sup>something is provided or made available] by reason of two or more employed earner's employments under different employers.]

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#### Textual Amendments

- F45** Words in Sch. 1 para. 5 inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 34**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F46** Words in Sch. 1 para. 5(b) substituted (with effect in relation to the tax year beginning with 6.4.2000 and subsequent tax years) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 74(4), 86** (with s. 74(8))

#### [<sup>F47</sup>Class 1B contributions

#### Textual Amendments

- F47** Sch. 1 para. 5A and cross-heading inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), **Sch. 7 para. 77(7)**; S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3

- 5A Regulations [<sup>F48</sup>made by the Inland Revenue] may make provision for calculating the amount of Class 1B contributions so as to avoid fractional amounts.]

#### Textual Amendments

- F48** Words in Sch. 1 para. 5A inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 34**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

#### *Power to combine collection of contributions with tax*

- 6 (1) Regulations made [<sup>F49</sup>by] the Inland Revenue may—
- [<sup>F50</sup>(a) provide for Class 1, Class 1A, Class 1B or Class 2 contributions to be paid, accounted for and recovered in a similar manner to income tax in relation to which [<sup>F51</sup>PAYE regulations] have effect;]
  - (b) apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of [<sup>F52</sup>PAYE regulations];
  - (c) make provision for the appropriation of the payments made by any person between his liabilities in respect of income tax and contributions.
- (2) Without prejudice to the generality of sub-paragraph (1) above, the provision that may be made by virtue of paragraph (a) of that sub-paragraph includes in relation to Class 1 [<sup>F53</sup>, Class 1A or Class 1B] contributions—
- (a) provision for requiring the payment of interest on sums due in respect of Class 1 [<sup>F53</sup>, Class 1A or Class 1B] contributions which are not paid by the due date, for determining the date (being, in the case of Class 1 contributions, not less than 14 days after the end of the tax year in respect of which the sums are due) from which such interest is to be calculated and for enabling the repayment or remission of such interest;
  - (b) provision for requiring the payment of interest on sums due in respect of Class 1 [<sup>F53</sup>, Class 1A or Class 1B] contributions which fall to be repaid and for determining the date <sup>F54</sup>... from which such interest is to be calculated;

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- (c) provision for, or in connection with, the imposition and recovery of penalties in relation to any returns required to be made which relate to Class 1<sup>F53</sup>, Class 1A or Class 1B] contributions, but subject to sub-paragraph (7) and paragraph 7 below;

and any reference to contributions or income tax in paragraph (b) or (c) of sub-paragraph (1) above shall be construed as including a reference to any interest or penalty in respect of contributions or income tax, as the case may be.

- (3) The rate of interest applicable for any purpose of this paragraph shall be the rate from time to time prescribed for that purpose under section 178 of the <sup>M1</sup>Finance Act 1989.

<sup>F55</sup>(4) Where—

- (a) a decision relating to contributions falls to be made under or by virtue of section 8, 10 or 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999; and
- (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions,

regulations under sub-paragraph (1) above shall not require any such interest to be paid until the decision has been made.]

<sup>F56</sup>(4A) Regulations under <sup>F57</sup>sub-paragraph (1) above] shall not require the payment of interest on a sum due in respect of a Class 1B contribution if a relevant tax appeal has been brought but not finally determined; and “a relevant tax appeal” means an appeal against a determination as to the amount of income tax in respect of which the person liable to pay the Class 1B contribution is accountable in accordance with the relevant PAYE settlement agreement.]

<sup>F58</sup>(4B) Interest required to be paid, by virtue of sub-paragraph (2)(a) or (b) above, by regulations under sub-paragraph (1) above shall be paid without any deduction of income tax and shall not be taken into account in computing any income, profits or losses for any tax purposes.]

<sup>F59</sup>(4C) Interest payable under section 101 of the Finance Act 2009 (late payment interest on sums due to HMRC) on sums due in respect of Class 1 contributions is not to be taken into account in computing any income, profits or losses for any tax purposes.]

- (5) <sup>F60</sup>The Secretary of State may by regulations made with the concurrence of the Inland Revenue] make such provision as the Secretary of State considers expedient in consequence of any provision made by or under <sup>F61</sup>section 4A, 159A] or 167 above.

- (6) <sup>F62</sup>Provision made in regulations under sub-paragraph (5) above may] in particular require the inclusion—

- (a) in returns, certificates and other documents; or
- (b) in any other form of record;

which the regulations require to be kept or produced or to which those regulations otherwise apply, of such particulars relating <sup>F63</sup>to relevant payments or benefits within the meaning of section 4A above or (as the case may be)] to statutory sick pay, statutory maternity pay or deductions or payments made by virtue of section 167(1) above as may be prescribed by those regulations.

- (7) Section 98 of the <sup>M2</sup>Taxes Management Act 1970 shall apply in relation to regulations made <sup>F64</sup>under sub-paragraph (1) or (5)] as it applies in relation to <sup>F65</sup>PAYE regulations].

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F66(8) .....

### Textual Amendments

- F49** Word in Sch. 1 para. 6(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 35(2)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F50** Sch. 1 para. 6(1)(a) substituted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), **Sch. 7 para. 77(8)**; S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F51** Words in Sch. 1 para. 6(1)(a) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 6 para. 185(a)** (with Sch. 7)
- F52** Words in Sch. 1 para. 6(1)(b) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 6 para. 185(b)** (with Sch. 7)
- F53** Words in Sch. 1 para. 6(2)(a) substituted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), **Sch. 7 para. 77(9)(a)**; S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F54** Words in Sch. 1 para. 6(2)(b) repealed (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), Sch. 7 para. 77(9)(b), **Sch. 8**; S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F55** Sch. 1 para. 6(4) substituted (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 7 para. 9**; S.I. 1999/527, art. 2(a), Sch. 1 (with arts. 3-6)
- F56** Sch. 1 para. 6(4A) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), **Sch. 7 para. 77(11)**; S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F57** Words in Sch. 1 para. 6(4A) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 9 para. 5**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F58** Sch. 1 para. 6(4B) inserted (with effect in accordance with s. 147(5) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), s. 147(2)
- F59** Sch. 1 para. 6(4C) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Finance Act 2009, Sections 101 and 102 \(Interest on Late Payments and Repayments\) \(Consequential Amendments\) Order 2014 \(S.I. 2014/1283\)](#), art. 1(1)(2), **Sch. para. 1**
- F60** Words in Sch. 1 para. 6(5) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 17(a)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F61** Words in Sch. 1 para. 6(5) substituted (6.4.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(3)(b), **Sch. 12 para. 78(6)(a)**; S.I. 1999/3420, art. 4(d)
- F62** Words in Sch. 1 para. 6(6) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 17(b)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F63** Words in Sch. 1 para. 6(6) inserted (6.4.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(3)(b), **Sch. 12 para. 78(6)(b)**; S.I. 1999/3420, art. 4(d)
- F64** Words in Sch. 1 para. 6(7) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), **Sch. 1 para. 17(c)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F65** Words in Sch. 1 para. 6(7) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, **Sch. 6 para. 185(c)** (with Sch. 7)
- F66** Sch. 1 para. 6(8) repealed (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), Sch. 3 para. 35(3), **Sch. 10 Pt. I**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

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### Marginal Citations

**M1** 1989 c. 26.

**M2** 1970 c. 9.

### *Special penalties in the case of certain returns*

- 7 (1) This paragraph applies where regulations under [F67sub-paragraph (1) of paragraph 6] above make provision requiring any return which is to be made in accordance with a specified provision of regulations under [F67that sub-paragraph] (the “contributions return”) to be made—
- (a) at the same time as any specified return required to be made in accordance with a provision of [F68PAYE regulations or regulations made under][F69section 70(1)(a) or 71 (sub-contractors) of the Finance Act 2004] to which section 98A of the Taxes Management Act 1970 applies (the “tax return”); or
  - (b) if the circumstances are such that the return mentioned in paragraph (a) above does not fall to be made, at a time defined by reference to the time for making that return, had it fallen to be made;
- and, in a case falling within paragraph (b) above, any reference in the following provisions of this paragraph to the tax return shall be construed as a reference to the return there mentioned.
- (2) Where this paragraph applies, regulations under [F70paragraph 6(1)] above may provide that section 98A of the <sup>M3</sup>Taxes Management Act 1970 (penalties for late, fraudulent or negligent returns) shall apply in relation to any specified provision of regulations in accordance with which the contributions return is required to be made; and where they so provide then, subject to the following provisions of this paragraph—
- (a) that section shall apply in relation to the contributions return as it applies in relation to the tax return; and
  - (b) sections 100 to 100D and 102 to [F71105] of that Act shall apply in relation to a penalty under section 98A of that Act to which a person is liable by virtue of this sub-paragraph as they apply in relation to any other penalty under that section.
- (3) Where a person [F72has been required to pay] a penalty under paragraph (a) of subsection (2) of section 98A of that Act (first twelve months’ default) in consequence of a failure in respect of a tax return, he shall not also [F73be required to pay] a penalty under that paragraph in respect of any failure in respect of the associated contributions return.
- (4) In any case where—
- (a) a person is liable to a penalty under subsection (2)(b) or (4) of that section (tax-related penalties) in respect of both a tax return and its associated contributions return, and
  - (b) an officer of the Inland Revenue authorised for the purposes of section 100 of that Act has determined that a penalty is to be imposed under that provision in respect of both returns,
- the penalty so imposed shall be a single penalty of an amount not exceeding the limit determined under sub-paragraph (5) below.

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- (5) The limit mentioned in sub-paragraph (4) above is an amount equal to the sum of—
  - (a) the maximum penalty that would have been applicable under subsection (2) (b) or (4) of section 98A of that Act (as the case may be) for a penalty in relation to the tax return only; and
  - (b) the maximum penalty that would have been so applicable in relation to the associated contributions return only.
  
- (6) So much of any single penalty imposed by virtue of sub-paragraph (4) above as is recovered by the Inland Revenue shall, after the deduction of any administrative costs of the Inland Revenue attributable to its recovery, [<sup>F74</sup>for the purposes of making any payment into the National Insurance Fund be apportioned between income tax and contributions] in the ratio T:C, where—
  - T is the maximum penalty that could have been imposed under the provision in question in relation to the tax return only; and
  - C is the maximum penalty that could have been so imposed in relation to the associated contributions return only.
  
- <sup>F75</sup>(7) .....
  
- (8) [<sup>F76</sup>Sub-paragraph (6)] above shall have effect notwithstanding any provision which treats a penalty under section 98A of that Act as if it were tax charged in an assessment and due and payable.
  
- (9) In the application of section 98A of that Act by virtue of this paragraph, any reference to a year of assessment shall be construed, in relation to a contributions return, as a reference to the tax year corresponding to that year of assessment.
  
- (10) In the application of section 100D of that Act (court proceedings for penalties in cases of fraud) by virtue of this paragraph—
  - (a) subsection (2) shall have effect with the omission of the words “ or Northern Ireland ” and paragraph (c); and
  - (b) subsection (3) shall have effect with the omission of the words from “ and any such proceedings instituted in Northern Ireland ” onwards.
  
- (11) In the application of section 103 of that Act (time limit for recovery) by virtue of this paragraph—
  - (a) any reference in subsection (1) to tax shall be taken to include a reference to Class 1<sup>F77</sup>, Class 1A and Class 1B] contributions;
  - (b) any penalty by virtue of sub-paragraph (4) above shall be regarded as a penalty in respect of the tax return in question; and
  - (c) where, by virtue of subsection (2) (death), subsection (1)(b) does not apply in relation to a penalty under section 98A(2)(b) or (4) of that Act in respect of a tax return, it shall also not apply in relation to a penalty so imposed in respect of the associated contributions return.
  
- <sup>F78</sup>(12) A penalty under section 98A of that Act as it applies by virtue of this paragraph shall not be imposed where—
  - (a) a decision relating to contributions falls to be made under or by virtue of section 8, 10 or 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999, and has not yet been made; and
  - (b) the decision will affect a person’s liability for the penalty, or the amount of it.]

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- (13) For the purposes of this paragraph—
- (a) “contributions return” and “tax return” shall be construed in accordance with sub-paragraph (1) above; and
  - (b) a contributions return and a tax return are “associated” if the contributions return is required to be made—
    - (i) at the same time as the tax return, or
    - (ii) where sub-paragraph (1)(b) above applies, at a time defined by reference to the time for making the tax return.

#### Textual Amendments

- F67** Words in Sch. 1 para. 7(1) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\)](#), [Sch. 1 para. 18\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F68** Words in Sch. 1 para. 7(1)(a) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723](#), [Sch. 6 para. 185\(d\)](#) (with Sch. 7)
- F69** Words in Sch. 1 para. 7(1)(a) substituted (with effect in relation to payments made on or after 6.4.2007 under contracts relating to construction operations) by [Finance Act 2004 \(c. 12\), s. 77\(1\)](#), [Sch. 12 para. 13\(2\)](#) (with s. 77(2)-(8)); S.I. 2006/3240
- F70** Words in Sch. 1 para. 7(2) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\)](#), [Sch. 1 para. 18\(3\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F71** Word in Sch. 1 para. 7(2)(b) substituted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 76\(2\), 86](#)
- F72** Words in Sch. 1 para. 7(3) substituted (6.4.1999) by [Social Security Act 1998 \(c. 14\), ss. 56\(1\)\(a\), 87\(2\)](#); S.I. 1999/526, art. 2(3)(4)(a)
- F73** Words in Sch. 1 para. 7(3) substituted (6.4.1999) by [Social Security Act 1998 \(c. 14\), ss. 56\(1\)\(b\), 87\(2\)](#); S.I. 1999/526, art. 2(3)(4)(a)
- F74** Words in Sch. 1 para. 7(6) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\)](#), [Sch. 3 para. 36\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F75** Sch. 1 para. 7(7) repealed (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\)](#), [Sch. 3 para. 36\(3\)](#), [Sch. 10 Pt. I](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F76** Words in Sch. 1 para. 7(8) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\)](#), [Sch. 3 para. 36\(4\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F77** Words in Sch. 1 para. 7(11)(a) substituted (6.4.1999) by [Social Security Act 1998 \(c. 14\), s. 87\(2\)](#), [Sch. 7 para. 77\(12\)](#); S.I. 1998/2209, art. 2(c), Sch. Pt. 3
- F78** Sch. 1 para. 7(12) substituted (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\)](#), [Sch. 7 para. 10](#); S.I. 1999/527, art. 2(a), Sch. 1 (with arts. 3-6)

#### Modifications etc. (not altering text)

- C1** Sch. 1 para. 7 modified (1.4.2008 for specified purposes, 1.7.2008 for specified purposes, 1.1.2009 for specified purposes, 1.4.2009 in so far as not already in force) by [Finance Act 2007 \(c. 11\), s. 97\(2\)](#), [Sch. 24 para. 30](#); S.I. 2008/568, art. 2(a)(b)(c)(d)(e)(f) (with art. 3)

#### Marginal Citations

- M3** 1970 c. 9.

<sup>F79</sup>7A(1) This paragraph applies where paragraph 7 above applies; and in this paragraph “contributions return” has the same meaning as in that paragraph.



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- (2) Without prejudice to paragraph 7(2) above or to the [<sup>F80</sup>other] powers of the Inland Revenue to penalise omissions or errors in returns, regulations [<sup>F81</sup>made by the Treasury] may provide for the [<sup>F82</sup>Inland Revenue] to impose penalties in respect of a person who, in making a contributions return, fraudulently or negligently—
- (a) fails to provide any information or computation that he is required to provide; or
  - (b) provides any such information or computation that is incorrect.
- (3) Regulations under sub-paragraph (2) above shall—
- (a) prescribe the rates of penalty, or provide for how they are to be ascertained;
  - (b) provide for the penalty to be imposed by the [<sup>F83</sup>Inland Revenue] within six years after the date on which the penalty is incurred;
  - (c) provide for determining the date on which, for the purposes of paragraph (b) above, the penalty is incurred;
  - (d) prescribe the means by which the penalty is to be enforced; and
  - (e) provide for enabling the [<sup>F84</sup>Inland Revenue, in their] discretion, to mitigate or to remit the penalty, or to stay or to compound any proceedings for it.]

#### Textual Amendments

- F79** Sch. 1 para. 7A inserted (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\)](#), **ss. 56(2)**, 87(2); S.I. 1999/526, art. 2(1)(2)(b)
- F80** Word in Sch. 1 para. 7A(2) inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 9 para. 6(2)(a)**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F81** Words in Sch. 1 para. 7A(2) inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 37**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F82** Words in Sch. 1 para. 7A(2) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 9 para. 6(2)(b)**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F83** Words in Sch. 1 para. 7A(3)(b) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 9 para. 6(3)(a)**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F84** Words in Sch. 1 para. 7A(3)(e) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 9 para. 6(3)(b)**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

*[<sup>F85</sup>Collection of contributions [<sup>F86</sup>otherwise than through PAYE system]*

#### Textual Amendments

- F85** Sch. 1 para. 7B and cross-heading inserted (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\)](#), **ss. 57**, 87(2); S.I. 1999/526, art. 2(1)(2)(c)
- F86** Words in Sch. 1 para. 7B cross-heading substituted (4.3.1999 for specified purposes, 1.4.1999 for remaining purposes) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 9 para. 7(2)**; S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

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7B (1) [<sup>F87</sup>The Treasury may by regulations] provide that, in such cases or circumstances as may be [<sup>F88</sup>prescribed, Class 1, Class 1A, Class 1B or Class 2 contributions shall be paid to the Inland Revenue in a manner different from that in which income tax in relation to which [<sup>F89</sup>PAYE regulations] apply is payable.]

(2) Regulations under this paragraph may, in particular—

- (a) provide for returns to be made to the [<sup>F90</sup>Inland Revenue] by such date as may be prescribed;
- (b) prescribe the form in which returns are to be made, or provide for returns to be made in such form as the [<sup>F90</sup>Inland Revenue] may approve;
- (c) prescribe the manner in which contributions are to be paid, or provide for contributions to be paid in such manner as the [<sup>F90</sup>Inland Revenue] may approve;
- (d) prescribe the due date for the payment of contributions;
- [<sup>F91</sup>(e) require interest to be paid on contributions that are not paid by the due date, and provide for determining the date from which such interest is to be calculated;]
- (f) provide for interest to be paid on contributions that fall to be repaid;
- (g) provide for determining the date from which interest to be charged or paid pursuant to regulations under paragraph (e) or (f) above is to be calculated;
- (h) provide for penalties to be imposed in respect of a person who—
  - (i) fails to submit, within the time allowed, a return required to be made in accordance with regulations under paragraph (a) above;
  - (ii) in making such a return, fraudulently or negligently fails to provide any information or computation that he is required to provide;
  - (iii) in making such a return, fraudulently or negligently provides any incorrect information or computation; or
  - (iv) fails to pay Class 2 contributions by the due date;
- (i) provide for a penalty imposed pursuant to regulations under paragraph (h) above to carry interest from the date on which it becomes payable until payment.

(3) Where—

- (a) a decision relating to contributions falls to be made under section 8, 9, 10, 12, 14 or 15 of the Social Security Act 1998; and
- (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions,

regulations under sub-paragraph (2)(e) above shall not require any such interest to be paid until the decision has been made.

<sup>F92</sup>(4) .....

(5) Regulations under sub-paragraph (2)(h) above shall—

- (a) prescribe the rates of penalty, or provide for how they are to be ascertained;
- (b) <sup>F93</sup>... provide for the penalty to be imposed by the [<sup>F94</sup>Inland Revenue]—
  - (i) within six years after the date on which the penalty is incurred; or
  - (ii) where the amount of the penalty is to be ascertained by reference to the amount of any contributions payable, at any later time within three years after the final determination of the amount of those contributions;

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- (c) provide for determining the date on which, for the purposes of paragraph (b) above, the penalty is incurred;
- (d) prescribe the means by which the penalty is to be enforced; and
- (e) provide for enabling the [<sup>F95</sup>Inland Revenue, in their] discretion, to mitigate or to remit the penalty, or to stay or to compound any proceedings for it.

[ Regulations under this paragraph may, in relation to any penalty imposed by such <sup>F96</sup>(5A) regulations, make provision applying (with or without modifications) any enactment applying for the purposes of income tax that is contained in Part X of the Taxes Management Act 1970 (penalties).]

<sup>F97</sup>(6) . . . . .

<sup>F98</sup>(7) . . . . .

- (8) Interest or penalties may be charged by virtue of regulations under this paragraph in respect of a period before the coming into force of section 57 of the Social Security Act 1998 but only to the extent that interest or penalties would have been chargeable if the contributions in question had been recoverable, in respect of that period, by virtue of regulations under paragraph 6 above.
- (9) Any reference to contributions in sub-paragraph (1) above shall be construed as including a reference to any interest or penalty payable, in respect of contributions, by virtue of regulations under paragraph (e) or (h) of sub-paragraph (2) above.
- (10) The rate of interest applicable for any purpose of this paragraph shall be the rate from time to time prescribed under section 178 of the Finance Act 1989 for the corresponding purpose of paragraph 6 above.]

#### Textual Amendments

- F87** Words in Sch. 1 para. 7B(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 38](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F88** Words in Sch. 1 para. 7B(1) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 9 para. 7\(3\)](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F89** Words in Sch. 1 para. 7B(1) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 185\(e\)](#) (with Sch. 7)
- F90** Words in Sch. 1 para. 7B(1) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 9 para. 7\(3\)](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F91** Sch. 1 para. 7B(2)(e) substituted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 76\(3\), 86](#)
- F92** Sch. 1 para. 7B(4) repealed (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 9 para. 7\(5\), Sch. 10 Pt. I](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F93** Words in Sch. 1 para. 7B(5)(b) repealed (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 9 para. 7\(6\)\(a\), Sch. 10 Pt. I](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F94** Words in Sch. 1 para. 7B(5)(b) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 9 para. 7\(6\)\(a\)](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

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- F95** Words in Sch. 1 para. 7B(5)(e) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 9 para. 7\(6\)\(b\)](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F96** Sch. 1 para. 7B(5A) inserted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), [ss. 76\(4\)](#), 86
- F97** Sch. 1 para. 7B(6) repealed (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 9 para. 7\(5\)](#), [Sch. 10 Pt. I](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F98** Sch. 1 para. 7B(7) omitted (with effect in relation to a Class 2 contribution in respect of a week in the tax year 2015-16 or a subsequent tax year) by virtue of [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 9\(2\)](#), 36

#### Modifications etc. (not altering text)

- C2** Sch. 1 para. 7B modified by [Finance Act 2007 \(c. 11\)](#), s. 97(2), [Sch. 24 para. 30](#) (as amended (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 57 para. 9](#))
- C3** Sch. 1 para. 7B modified (1.4.2013) by [Finance Act 2012 \(c. 14\)](#), [Sch. 38 para. 54](#); S.I. 2013/279, art. 2

[<sup>F99</sup>7BZA] The Inland Revenue may by regulations provide for Class 1, Class 1A, Class 1B or Class 2 contributions to which regulations under paragraph 7B apply to be recovered in a similar manner to income tax.

- (2) Regulations under sub-paragraph (1) may apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of PAYE regulations.
- (3) Any reference to contributions in this paragraph shall be construed as including a reference to any interest or penalty payable, in respect of contributions, by virtue of regulations under paragraph (e) or (h) of paragraph 7B(2).]

#### Textual Amendments

- F99** Sch. 1 para. 7BZA inserted (1.9.2004) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), [ss. 5\(4\)](#), 13; S.I. 2004/1943, art. 2(e)

[<sup>F100</sup>7BA] The Inland Revenue may by regulations provide for amounts in respect of contributions or interest that fall to be paid or repaid in accordance with any regulations under this Schedule to be set off, or to be capable of being set off, in prescribed circumstances and to the prescribed extent, against any such liabilities under regulations under this Schedule of the person entitled to the payment or repayment as may be prescribed.]

#### Textual Amendments

- F100** Sch. 1 para. 7BA inserted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), [ss. 76\(5\)](#), 86

[<sup>F101</sup>7BB] Regulations may provide, in connection with maternity allowance under section 35 or 35B, for a person who is, or will be, either liable or entitled to pay a Class 2 contribution in respect of a week in a tax year to be able to pay a Class 2 contribution in respect of that week at any time in the period—

- (a) beginning with that week, and
- (b) ending with a prescribed date.

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- (2) The regulations may provide that where a person pays a Class 2 contribution in respect of a week in a tax year under the regulations—
- (a) the contribution is to be treated, before the end of the tax year, as a Class 2 contribution under section 11(6);
  - (b) the contribution is to be treated, after the end of the tax year—
    - (i) if the person is liable under section 11(2) to pay a Class 2 contribution in respect of that week, as a Class 2 contribution under section 11(2);
    - (ii) otherwise, as a Class 2 contribution under section 11(6).
- (3) Regulations under this paragraph are to be made by the Treasury acting with the concurrence of the Secretary of State.]

#### Textual Amendments

**F101** Sch. 1 para. 7BB inserted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [Sch. 1 paras. 9\(3\), 35](#)

#### *General regulation - making powers*

- 8 (1) [<sup>F102</sup>The appropriate authority may by regulations] provide—
- (a) for requiring persons to maintain, in such form and manner as may be prescribed, records—
    - (i) of the earnings paid by them to and in respect of earners, and
    - (ii) of the contributions paid or payable in respect of earnings so paid, for the purpose of enabling the incidence of liability for contributions of any class to be determined, and to retain the records for so long as may be prescribed;
  - [<sup>F103</sup>(aa) for requiring persons to maintain, in such form and manner as may be prescribed, records of such matters as may be prescribed for purposes connected with the employment allowance provisions (within the meaning of the National Insurance Contributions Act 2014), and to retain the records for so long as may be prescribed;]
  - (b) for requiring persons to maintain, in such form and manner as may be prescribed, records of such matters as may be prescribed for the purpose of enabling the incidence of liability for Class 1A [<sup>F104</sup>or Class 1B] contributions to be determined, and to retain the records for so long as may be prescribed;
  - (c) for treating primary Class 1 contributions, when payable on the primary contributor's behalf by the secondary contributor, but not paid, as actually paid where the failure to pay is shown not to have been with the consent or connivance of, or attributable to any negligence on the part of, the primary contributor and, in the case of contributions so treated, for treating them also as paid at a prescribed time or in respect of a prescribed period;
  - [<sup>F105</sup>(ca) for requiring a secondary contributor to notify a person to whom any of his liabilities are transferred by an election under paragraph 3B above of—
    - (i) any transferred liability that arises;
    - (ii) the amount of any transferred liability that arises; and

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- (iii) the contents of any notice of withdrawal by the Inland Revenue of any approval that relates to that election;]
- (d) for treating, for the purpose of any entitlement to benefit, contributions paid at or after any prescribed time as paid at some other time (whether earlier or later) or, in the case of contributions paid after the due date for payment, or at such later date as may be prescribed, as not having been paid;
- (e) for enabling contributions to be treated as paid in respect of a tax year earlier or later than that in respect of which they were actually paid;
- (f) for treating (for the purposes of Class 2 contributions) a week which falls partly in one, and partly in another, tax year as falling wholly within one or the other of those tax years;
- (g) for treating contributions of the wrong class, or at the wrong rate, or of the wrong amount, as paid on account of contributions properly payable (notwithstanding section 14 above, in the case of Class 3 contributions) or as paid (wholly or in part) in discharge of a liability for a [F106]contributions equivalent premium];
- (h) for the repayment, in prescribed cases, of the whole or a prescribed part of any contributions paid by reference to earnings which have become repayable;
- [F107](i) .....
- [F108](ia) for the repayment, in prescribed cases, of the whole or a prescribed part [F109]of a Class 1A or] of a Class 1B contribution;]
- [F110](j) .....
- [F110](k) .....
- (l) without prejudice to paragraph (g) above, for enabling—
  - (i) the whole or part of any payment of secondary Class 1 contributions to be treated as a payment of Class 1A contributions [F111]or a Class 1B contribution];
  - (ii) the whole or part of any payment of Class 1A contributions to be treated as a payment of secondary Class 1 contributions [F112], a Class 1B contribution] or Class 2 contributions;
  - [F113](ia) the whole or part of any payment of a Class 1B contribution to be treated as a payment of secondary Class 1 contributions, Class 1A contributions or Class 2 contributions;]
  - (iii) the whole or part of any payment of Class 2 contributions to be treated as a payment of secondary Class 1 contributions [F114], Class 1A contributions or a Class 1B contribution];
- (m) for the return of the whole or any prescribed part of any contributions paid either in error or in such circumstances that, under any provision of Part I of this Act or of regulations, they fall to be repaid;
- (n) for treating a person as being an employed earner, notwithstanding that his employment is outside Great Britain;
- (o) for treating a person’s employment as continuing during periods of holiday, unemployment or incapacity for work and in such other circumstances as may be prescribed;
- [F115](p) .....
- (q) for any other matters incidental to the payment, collection or return of contributions.

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[<sup>F116</sup>(1A) In sub-paragraph (1), “the appropriate authority” means the Treasury, except that, in relation to—

- (a) provision made by virtue of paragraph (d) of that sub-paragraph, and
- (b) provision made by virtue of paragraph (q) of that sub-paragraph in relation to the matters referred to in paragraph (d),

it means the Secretary of State [<sup>F117</sup>acting with the concurrence of the Inland Revenue].]

<sup>F118</sup>(2) .....

<sup>F118</sup>(3) .....

### Textual Amendments

- F102** Words in Sch. 1 para. 8(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 39\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F103** Sch. 1 para. 8(1)(aa) inserted (6.4.2014) by [National Insurance Contributions Act 2014 \(c. 7\), ss. 7\(1\), 8](#)
- F104** Words in Sch. 1 para. 8(1)(b) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(14\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F105** Sch. 1 para. 8(1)(ca) inserted (28.7.2000) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 77\(4\), 86](#)
- F106** Words in Sch. 1 para. 8(1)(g) substituted (6.4.1997) by [Pensions Act 1995 \(c. 26\), s. 180\(1\), Sch. 5 para. 14](#); S.I. 1997/664, art. 2(3), Sch. Pt. 2
- F107** Sch. 1 para. 8(1)(i) repealed (with effect in relation to the tax year beginning with 6.4.2000 and subsequent tax years) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), s. 86, Sch. 9 Pt. VIII\(1\)](#)
- F108** Sch. 1 para. 8(1)(ia) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(15\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F109** Words in Sch. 1 para. 8(1)(ia) inserted (with effect in relation to the tax year beginning with 6.4.2000 and subsequent tax years) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\), ss. 74\(5\), 86 \(with s. 74\(8\)\)](#)
- F110** Sch. 1 para. 8(1)(j)(k) omitted (with effect for the tax year 2015-16 and subsequent tax years) by virtue of [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 paras. 9\(4\), 35](#)
- F111** Words in Sch. 1 para. 8(1)(l)(i) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(16\)\(a\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F112** Words in Sch. 1 para. 8(1)(l)(ii) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(16\)\(b\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F113** Sch. 1 para. 8(1)(l)(ia) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(16\)\(c\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F114** Words in Sch. 1 para. 8(1)(l)(iii) substituted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(16\)\(d\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F115** Sch. 1 para. 8(1)(p) repealed (1.7.1997) by [Social Security Administration \(Fraud\) Act 1997 \(c. 47\), s. 25\(1\), Sch. 2](#); S.I. 1997/1577, art. 2, Sch.
- F116** Sch. 1 para. 8(1A) inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 39\(3\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)



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**F117** Words in Sch. 1 para. 8(1A) inserted (11.11.1999) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(4)(d), **Sch. 11 para. 3**

**F118** Sch. 1 para. 8(2)(3) repealed (6.4.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(1), **Sch. 13 Pt. VI**; S.I. 1999/3420, art. 4(e)

#### Modifications etc. (not altering text)

**C4** Sch. 1 para. 8(1)(d) modified (1.1.2017) by [The Social Security \(Credits, and Crediting and Treatment of Contributions\) \(Consequential and Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/1145\)](#), regs. 1, 2

- 9 [F119The Treasury may by regulations] provide that—
- (a) for the purpose of determining whether a contribution is payable in respect of any person, or
  - (b) for determining the amount or rate of any contribution,
- he is to be treated as having attained at the beginning of a week, or as not having attained until the end of a week, any age which he attains during the course of that week.

#### Textual Amendments

**F119** Words in Sch. 1 para. 9 substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), **Sch. 3 para. 40**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

#### *Deduction of contributions from pension, etc.*

- 10 (1) Where a person is in receipt of a pension or allowance payable by the Secretary of State by virtue of any prescribed enactment or instrument, the Secretary of State may with the consent of that person pay any contributions (other than Class 1 or Class 4 contributions) payable by him and deduct the amount so paid from the pension or allowance.
- (2) Sub-paragraph (1) above shall have effect notwithstanding anything in any Act, Royal Warrant, Order in Council, order or scheme.

#### *Sickness payments counting as remuneration*

- 11 (1) [F120The Treasury may by regulations] make provision as to the manner in which, and the person through whom, any sickness payment which, by virtue of section 4(1) above, is to be treated as remuneration derived from employed earner's employment is to be made.
- (2) In any case where regulations made under sub-paragraph (1) above have the effect of requiring a registered friendly society (within the meaning of the <sup>M4</sup>Friendly Societies Act 1974) to make amendments to its rules, the amendments may, notwithstanding any provision of those rules, be made in accordance with the procedure prescribed by regulations made by the Chief Registrar of Friendly Societies for the purposes of this paragraph.

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#### Textual Amendments

**F120** Words in Sch. 1 para. 11(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 41](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

#### Marginal Citations

**M4** 1974 c. 46.

## SCHEDULE 2

Section 16(3).

### LEVY OF CLASS 4 CONTRIBUTIONS WITH INCOME TAX

#### *Interpretation*

- 1 In this Schedule—
- (a) “the Act of 1988” means the <sup>M5</sup>Income and Corporation Taxes Act 1988;
- [<sup>F121</sup>(ab) “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005;]
- [<sup>F122</sup>(ac) “ITA 2007” means the Income Tax Act 2007;]
- <sup>F123</sup>(b) .....
- (c) “year” means year of assessment within the meaning of [<sup>F124</sup>the Income Tax Acts (see section 989 of ITA 2007)].

#### Textual Amendments

**F121** Sch. 2 para. 1(ab) inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 422\(2\)](#) (with Sch. 2)

**F122** Sch. 2 para. 1(ac) inserted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 290\(2\)](#) (with Sch. 2)

**F123** Sch. 2 para. 1(b) repealed (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\), Sch. 2 para. 75\(1\), Sch. 4](#) (with s. 579, Sch. 3)

**F124** Words in Sch. 2 para. 1(c) substituted (with effect for the tax year 2007-08 and subsequent tax years) by [The Income Tax Act 2007 \(Amendment\) Order 2010 \(S.I. 2010/588\), arts. 1\(2\), 2\(2\)](#)

#### Marginal Citations

**M5** 1988 c. 1.

#### *Method of computing profits or gains*

- 2 Subject to the following paragraphs, Class 4 contributions shall be payable in respect of the full amount of all [<sup>F125</sup>profits—
- (a) which are the profits of any relevant trade, profession or vocation which is not carried on wholly outside the United Kingdom, and
- (b) which are chargeable to income tax under Chapter 2 of Part 2 of ITTOIA 2005.]

*Status: Point in time view as at 12/04/2021.*

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**Textual Amendments**

**F125** Words in Sch. 2 para. 2 substituted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by **Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 422(3)** (with Sch. 2)

*Reliefs*

- 3 (1) For the purposes of computing the amount of profits<sup>F126</sup>... in respect of which Class 4 contributions are payable, relief shall be available under, and in the manner provided by, the following provisions of [F127ITA 2007]—
- (a) [F128sections 64 and 72] (set-off of trade losses against general income), but only where loss arises from activities the profits<sup>F126</sup>... of which would be brought into computation for the purposes of Class 4 contributions;
  - <sup>F129</sup>(b) .....
  - (c) [F130section 83] (carry-forward of loss against subsequent profits); and
  - (d) [F131section 89] (carry-back of terminal losses).
- (2) The following relief provisions<sup>F132</sup>... shall not apply, that is to say—
- (a) Chapter I of Part VII [F133of the Act of 1988 and Chapters 2 and 3 of Part 3 and sections 457, 458 and 459 of ITA 2007] (personal reliefs);
  - (b) [F134section 383 of ITA 2007] (relief for payment of interest);
  - <sup>F135</sup>(c) .....
  - (d) [F136sections 88 and 94 of ITA 2007] (treatment of interest as a loss for purposes of carry-forward or carry-back);
  - <sup>F137</sup>(e) .....<sup>F138</sup> ...
  - (f) sections 619 and 620 (premiums or other consideration under annuity contracts and trust schemes); [F139and
  - (g) section 639 (personal pension contributions).]
- <sup>F140</sup>(3) .....
- (4) Where in the year 1990-1991 or any subsequent year of assessment for which a person claims and is allowed relief by virtue of sub-paragraph (1) above there falls to be made in computing his [F141net income] for income tax purposes a deduction in respect of any loss in any relevant trade, profession or vocation—
- (a) the amount of the deduction shall, as far as may be, be treated for the purpose of the charge to Class 4 contributions as reducing the person's profits<sup>F142</sup>... for that year of any relevant trade, profession or vocation, and
  - (b) any excess shall be treated for that purpose as reducing such profits<sup>F142</sup>... for subsequent years (being deducted as far as may be from those of the immediately following year, whether or not the person claims or is entitled to claim relief under this paragraph for that year, and, so far as it cannot be so deducted, then from those of the next year, and so on).
- (5) Relief shall be allowed, in respect of—
- <sup>F143</sup>(a) .....

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- (b) payments under [<sup>F144</sup>section 383 of ITA 2007] (relief for payment of interest), being payments for which relief from income tax is or can be given,
- [<sup>F145</sup>(c) payments from which a sum representing income tax must be deducted under—
  - (i) section 900(2) of ITA 2007 (commercial payments made by individuals),
  - (ii) section 903(5) of that Act (patent royalties), or
  - (iii) section 906(5) of that Act (certain royalties etc where usual place of abode of owner is abroad),
- (d) so much of any payment from which a sum representing income tax must be deducted under section 910(2) of ITA 2007 (proceeds of a sale of patent rights: payments to non-UK residents) as is equal to the amount referred to in that provision as “the chargeable amount”, or
- (e) a payment from which a sum representing income tax must be deducted as a result of a direction under section 944(2) of ITA 2007 (tax avoidance: certain payments to non-UK residents)]

[<sup>F146</sup>so far as the payment is incurred] wholly or exclusively for the purposes of any relevant trade, profession or vocation, by way of deduction from or set-off against profits <sup>F142</sup>... chargeable to Class 4 contributions for the year in which the payments are made; and, in the case of any insufficiency of the profits <sup>F142</sup>... of that year, the payments shall be carried forward and deducted from or set off against the profits <sup>F142</sup>... of any subsequent year (being deducted or set off as far as may be from or against the profits <sup>F142</sup>... of the immediately following year, whether or not relief can be claimed under this paragraph for that year, and so far as it cannot be so deducted, from or against those of the next year, and so on).

#### Textual Amendments

- F126** Words in Sch. 2 para. 3(1) repealed (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 422(4), **Sch. 3** (with Sch. 2)
- F127** Words in Sch. 2 para. 3(1) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 290(3)(a)(i)** (with Sch. 2)
- F128** Words in Sch. 2 para. 3(1)(a) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 290(3)(a)(ii)** (with Sch. 2)
- F129** Sch. 2 para. 3(1)(b) repealed (8.9.1998) by [Social Security Act 1998 \(c. 14\)](#), ss. 59(3), 87(2), **Sch. 8**; S.I. 1998/2209, art. 2(a), Sch. Pt. 1
- F130** Words in Sch. 2 para. 3(1)(c) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 290(3)(a)(iii)** (with Sch. 2)
- F131** Words in Sch. 2 para. 3(1)(d) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 290(3)(a)(iv)** (with Sch. 2)
- F132** Words in Sch. 2 para. 3(2) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 290(3)(b)(i), **Sch. 3 Pt. 1** (with Sch. 2)
- F133** Words in Sch. 2 para. 3(2)(a) inserted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 290(3)(b)(ii)** (with Sch. 2)
- F134** Words in Sch. 2 para. 3(2)(b) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 1 para. 290(3)(b)(iii)** (with Sch. 2)
- F135** Sch. 2 para. 3(2)(c) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 290(3)(b)(iv), **Sch. 3 Pt. 1** (with Sch. 2)

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- F136** Words in Sch. 2 para. 3(2)(d) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 290\(3\)\(b\)\(v\)](#) (with Sch. 2)
- F137** Sch. 2 para. 3(2)(e) repealed (with effect in accordance with s. 147(3) of the amending Act) by [Finance Act 1996 \(c. 8\), s. 147\(2\)\(a\), Sch. 41 Pt. 5\(15\)](#) Note
- F138** Word in Sch. 2 para. 3(2) omitted (retrospective to 1.7.1992) by [Social Security \(Contributions\) Act 1994 \(c. 1\), s. 3\(1\)\(a\)\(2\)](#)
- F139** Sch. 2 para. 3(2)(g) and preceding word inserted (retrospective to 1.7.1992) by [Social Security \(Contributions\) Act 1994 \(c. 1\), s. 3\(1\)\(b\)\(2\)](#)
- F140** Sch. 2 para. 3(3) omitted (with effect in accordance with s. 17(3) of the amending Act) by virtue of [National Insurance Contributions Act 2014 \(c. 7\), s. 17\(1\)\(a\)](#) (with s. 17(3))
- F141** Words in Sch. 2 para. 3(4) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 290\(3\)\(c\)](#) (with Sch. 2)
- F142** Words in Sch. 2 para. 3(4)(5) repealed (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 422\(4\), Sch. 3](#) (with Sch. 2)
- F143** Sch. 2 para. 3(5)(a) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 290\(3\)\(d\)\(i\), Sch. 3 Pt. 1](#) (with Sch. 2)
- F144** Words in Sch. 2 para. 3(5)(b) substituted (6.4.2007) by [Income Tax Act 2007 \(c. 3\), s. 1034\(1\), Sch. 1 para. 290\(3\)\(d\)\(ii\)](#) (with Sch. 2)
- F145** Sch. 2 para. 3(5)(c)-(e) inserted (with effect for the tax year 2007-08 and subsequent tax years) by [The Income Tax Act 2007 \(Amendment\) Order 2010 \(S.I. 2010/588\), arts. 1\(2\), 2\(3\)\(a\)](#)
- F146** Words in Sch. 2 para. 3(5) substituted (with effect for the tax year 2007-08 and subsequent tax years) by [The Income Tax Act 2007 \(Amendment\) Order 2010 \(S.I. 2010/588\), arts. 1\(2\), 2\(3\)\(b\)](#)

#### **Modifications etc. (not altering text)**

- C5** Sch. 2 para. 3(1) modified (21.7.2009) by [Finance Act 2009 \(c. 10\), Sch. 6 para. 2\(6\)](#)

### *Partnerships*

- 4 (1) Where a trade or profession is carried on by two or more persons jointly, the liability of any one of them in respect of Class 4 contributions shall arise in respect of his share of the profits<sup>F147</sup> ... of that trade or profession (so far as immediately derived by him from carrying it on); and for this purpose his share shall be aggregated with his share of the profits<sup>F147</sup> ... of any other trade, profession or vocation (so far as immediately derived by him from carrying it on or exercising it).
- (2) Where sub-paragraph (1) above applies, the Class 4 contributions for which a person is liable in respect of the profits<sup>F147</sup> ... of the trade or profession carried on jointly (aggregated, where appropriate, as mentioned in that sub-paragraph) [<sup>F148</sup>shall be charged on him separately].

#### **Textual Amendments**

- F147** Words in Sch. 2 para. 4 repealed (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 422\(4\), Sch. 3](#) (with Sch. 2)
- F148** Words in Sch. 2 para. 4(2) substituted (8.9.1998) by [Social Security Act 1998 \(c. 14\), ss. 59\(4\), 87\(2\); S.I. 1998/2209, art. 2\(a\), Sch. Pt. 1](#)

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*Trustees, etc.*

- 5 In any circumstances in which apart from this paragraph a person would—
- <sup>F149</sup>(a) .....
- (b) by virtue of [<sup>F150</sup>section 8 of ITTOIA 2005] be assessed and charged to [<sup>F151</sup>Class 4] contributions in respect of profits <sup>F152</sup>... received or receivable by him in the capacity of trustee,  
such contributions shall not be payable either by him or by any other person.

**Textual Amendments**

- F149** Sch. 2 para. 5(a) and word omitted (with effect for the tax year 2012-13 and subsequent tax years) by virtue of [Finance Act 2012 \(c. 14\), s. 222\(4\)\(c\)\(i\)](#) (with [s. 222\(5\)](#))
- F150** Words in Sch. 2 para. 5(b) substituted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 422\(5\)\(b\)\(i\)](#) (with [Sch. 2](#))
- F151** Words in Sch. 2 para. 5(b) substituted (with effect for the tax year 2012-13 and subsequent tax years) by virtue of [Finance Act 2012 \(c. 14\), s. 222\(4\)\(c\)\(ii\)](#) (with [s. 222\(5\)](#))
- F152** Words in Sch. 2 para. 5(b) repealed (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 422\(5\)\(b\)\(ii\), Sch. 3](#) (with [Sch. 2](#))

*Other provisions*

- 6 (1) [<sup>F153</sup>Section 101 of the Finance Act 2009 (late payment interest on sums due to HMRC)] shall apply in relation to any amount due in respect of Class 4 contributions [<sup>F154</sup>as it applies] in relation to income tax; and [<sup>F155</sup>section 102 of the Finance Act 2009 (repayment interest on sums to be paid by HMRC)] shall, with the necessary modifications, apply in relation to Class 4 contributions as it applies in relation to income tax.

<sup>F156</sup>(2) .....

**Textual Amendments**

- F153** Words in Sch. 2 para. 6(1) substituted (31.10.2011) by [The Finance Act 2009, Sections 101 to 103 \(Income Tax Self Assessment\) \(Appointed Days and Transitional and Consequential Provisions\) Order 2011 \(S.I. 2011/701\), art. 9\(a\)](#)
- F154** Words in Sch. 2 para. 6(1) substituted (8.9.1998) by [Social Security Act 1998 \(c. 14\), ss. 59\(5\)\(b\), 87\(2\); S.I. 1998/2209, art. 2\(a\), Sch. Pt. 1](#) (with [art. 3](#))
- F155** Words in Sch. 2 para. 6(1) substituted (31.10.2011) by [The Finance Act 2009, Sections 101 to 103 \(Income Tax Self Assessment\) \(Appointed Days and Transitional and Consequential Provisions\) Order 2011 \(S.I. 2011/701\), art. 9\(b\)](#)
- F156** Sch. 2 para. 6(2) repealed (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), ss. 3\(6\), 28\(3\), Sch. 10 Pt. 1; S.I. 1999/527, art. 2\(b\), Sch. 2](#) (with [arts. 3-6](#))

- 7 Where an assessment has become final and conclusive for the purposes of income tax for any year, that assessment shall also be final and conclusive for the purposes of computing liability for Class 4 contributions; and no allowance or adjustment of liability, on the ground of diminution of income or loss, shall be taken into account in computing profits <sup>F157</sup>... chargeable to Class 4 contributions unless that



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allowance or adjustment has previously been made on an application under the special provisions of the Income Tax Acts relating to it, or falls to be allowed under paragraph 3(5) of this Schedule.

**Textual Amendments**

**F157** Words in Sch. 2 para. 7 repealed (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), Sch. 1 para. 422(6), [Sch. 3](#) (with Sch. 2)

- 8 The provisions of Part V of the <sup>M6</sup>Taxes Management Act 1970 (appeals, etc.) shall apply with the necessary modifications in relation to Class 4 contributions as they apply in relation to income tax; [<sup>F158</sup>but nothing in this Schedule affects the extent to which the Income Tax Acts apply with respect to any decision falling to be made—]
- (a) under subsection (1) of section 17 above or subsection (1) of section 17 of the Northern Ireland Contributions and Benefits Act as to whether by regulations under that subsection a person is excepted from liability for Class 4 contributions, or his liability is deferred; or
  - (b) under regulations made by virtue of section 17(3) or (4) or 18 above or section 17(3) or (4) or 18 of the Northern Ireland Contributions and Benefits Act.

**Textual Amendments**

**F158** Words in Sch. 2 para. 8 substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 7 para. 11](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

**Marginal Citations**

**M6** 1970 c. 9.

*F159* ...

**Textual Amendments**

**F159** [Sch. 2 para. 9 and heading](#) omitted (13.3.2014) by virtue of [National Insurance Contributions Act 2014 \(c. 7\)](#), s. 17(1)(b)

**F159**<sup>9</sup> .....



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## SCHEDULE 3

Section 21(3) and (4).

### CONTRIBUTION CONDITIONS FOR ENTITLEMENT TO BENEFIT

#### PART I

#### THE CONDITIONS

#### *Unemployment benefit*

F160 1 .....

#### Textual Amendments

**F160** Sch. 3 para. 1 repealed (7.10.1996) by [Jobseekers Act 1995 \(c. 18\)](#), s. 41(2), **Sch. 3**; S.I. 1996/2208, art. 2(b)

#### *[<sup>F161</sup>Short-term incapacity benefit]*

#### Textual Amendments

**F161** Words in Sch. 3 para. 2 heading substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), **ss. 1(2)**, 16(3); S.I. 1994/2926, art. 2(4), Sch. Pt. 4

- 2 (1) The contribution conditions for [<sup>F162</sup>short-term incapacity benefit ] are the following.
- (2) The first condition is that—
- [<sup>F163</sup>(a) the claimant must have actually paid contributions of a relevant class in respect of one of the last three complete years before the beginning of the relevant benefit year, and those contributions must have been paid before the relevant time; and]
- (b) the earnings factor derived as mentioned in sub-paragraph (4) below must be not less than that year's lower earnings limit multiplied by 25.
- (3) The second condition is that—
- (a) the claimant must in respect of the last two complete years before the beginning of the relevant benefit year have either paid or been credited with contributions of a relevant class or been credited (in the case of 1987-88 or any subsequent year) with earnings; and
- (b) the earnings factor derived as mentioned in sub-paragraph (5) below must be not less in each of those years than the year's lower earnings limit multiplied by 50.
- (4) The earnings factor referred to in paragraph (b) of sub-paragraph (2) above is that which is derived—
- (a) if the year in question is 1987-88 or any subsequent year—
- (i) from [<sup>F164</sup>so much of the claimant's earnings as did not exceed the upper earnings limit and upon] which primary Class 1 contributions have been paid or treated as paid; or

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- (ii) from Class 2 contributions; and
  - (b) if the year in question is an earlier year, from the contributions paid as mentioned in paragraph (a) of that sub-paragraph.
- (5) The earnings factor referred to in paragraph (b) of sub-paragraph (3) above is that which is derived—
  - (a) if the year in question is 1987-88 or any subsequent year—
    - (i) from [<sup>F165</sup>so much of the claimant’s earnings as did not exceed the upper earnings limit and upon] which primary Class 1 contributions have been paid or treated as paid or from earnings credited; or
    - (ii) from Class 2 contributions; and
  - (b) if the year in question is an earlier year, from the contributions referred to in paragraph (a) of that sub-paragraph.
- (6) For the purposes of these conditions—
  - (a) “the relevant time” is the day in respect of which benefit is claimed;
  - (b) “the relevant benefit year” is the benefit year in which there falls the beginning of the [<sup>F166</sup>period of incapacity for work] which includes the relevant time.
- [<sup>F167</sup>(7) Where a person makes a claim for incapacity benefit and does not satisfy [<sup>F168</sup>the first contribution condition (specified in sub-paragraph (2) above) or, as the case may be,] the second contribution condition (specified in sub-paragraph (3) above) and, in a later benefit year in which he would satisfy that condition had no such claim been made, he makes a further claim for incapacity benefit, the previous claim shall be disregarded.]
- [<sup>F169</sup>(8) Regulations may—
  - (a) provide for the first contribution condition (specified in sub-paragraph (2) above) to be taken to be satisfied in the case of persons who have been entitled to any prescribed description of benefit during any prescribed period or at any prescribed time;
  - (b) with a view to securing any relaxation of the requirements of that condition (as so specified) in relation to persons who have been so entitled, provide for that condition to apply in relation to them subject to prescribed modifications.
- (9) In sub-paragraph (8)—
  - “benefit” includes (in addition to any benefit under Parts II to V of this Act)—
    - (a) any benefit under Parts VII to XII of this Act, and
    - (b) credits under regulations under section 22(5) above;
  - “modifications” includes additions, omissions and amendments.]

#### Textual Amendments

**F162** Words in Sch. 3 para. 2(1) substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994](#) (c. 18), **ss. 1(2), 16(3)**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4

**F163** Sch. 3 para. 2(2)(a) substituted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999](#) (c. 30), **ss. 62(2), 89(1)**; S.I. 2000/2958, art. 2(3)(a) (4)(5) (with art. 3(1))

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- F164** Words in Sch. 3 para. 2(4)(a)(i) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 14\(2\)](#)
- F165** Words in Sch. 3 para. 2(5)(a)(i) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 14\(2\)](#)
- F166** Words in Sch. 3 para. 2(6)(b) substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\), s. 16\(3\), Sch. 1 para. 38\(2\)](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F167** Sch. 3 para. 2(7) added (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\), ss. 3\(2\), 16\(3\)](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F168** Words in Sch. 3 para. 2(7) inserted (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), ss. 62\(3\), 89\(1\)](#); S.I. 2000/2958, art. 2(3)(a)(4)(5) (with art. 3(1))
- F169** Sch. 3 para. 2(8)(9) added (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), ss. 62\(4\), 89\(1\)](#); S.I. 2000/2958, art. 2(3)(a)(4)(5) (with art. 3(1))

**Modifications etc. (not altering text)**

- C6** Sch. 3 para. 2(6) modified (5.5.2003) by [The Social Security Contributions and Benefits Act 1992 \(Modifications for Her Majesty's Forces and Incapacity Benefit\) Regulations 2003 \(S.I. 2003/737\)](#), regs. 1, 4

*Maternity allowance*

**F170**<sup>3</sup> .....

**Textual Amendments**

- F170** Sch. 3 para. 3 repealed (2.4.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(1\), Sch. 13 Pt. 5](#); S.I. 1999/3309, art. 2(1)(c)

*F171* ...

**Textual Amendments**

- F171** Sch. 3 para. 4 and cross-heading omitted (6.4.2017) by virtue of [Pensions Act 2014 \(c. 19\), s. 56\(1\), Sch. 16 para. 18\(2\)](#); S.I. 2017/297, art. 3(2) (with arts. 4, 5)

**F171**<sup>4</sup> .....

*Widowed mother's allowance<sup>F172</sup>, widowed parent's allowance, bereavement allowance] and widow's pension; retirement pensions (Categories A and B)*

**Textual Amendments**

- F172** Words in Sch. 3 para. 5 cross-heading inserted (24.4.2000 for specified purposes, 9.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(1\), Sch. 8 para. 13\(3\)](#); S.I. 2000/1047, art. 2(2)(a), Sch. Pt. I

5 <sup>F173</sup>(1) This paragraph sets out the contribution conditions for—

*Status: Point in time view as at 12/04/2021.*

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- (a) a widowed mother's allowance, a widowed parent's allowance or a widow's pension;
  - (b) a Category A retirement pension (other than one in relation to which paragraph 5A applies);
  - (c) a Category B retirement pension in the cases provided for by any of sections 48A to 51ZA.]
- (2) The first condition is that—
- (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class; and
  - (b) the earnings factor derived—
    - (i) if that year is 1987-88 or any subsequent year, from [F174 so much of the contributor's earnings as did not exceed the upper earnings limit and] upon which such of those contributions as are primary Class 1 contributions were paid or treated as paid and any Class 2 or Class 3 contributions, or
    - (ii) if that year is an earlier year, from the contributions referred to in paragraph (a) above,must be not less than the qualifying earnings factor for that year.
- (3) The second condition is that—
- (a) the contributor concerned must, in respect of each of not less than the requisite number of years of his working life, have paid or been credited with contributions of a relevant class [F175 or been credited (in the case of 1987-88 or any subsequent year) with earnings]; and
  - (b) in the case of each of those years, the earnings factor derived as mentioned in sub-paragraph (4) below must be not less than the qualifying earnings factor for that year.
- (4) For the purposes of paragraph (b) of sub-paragraph (3) above, the earnings factor—
- (a) in the case of 1987-88 or any subsequent year, is that which is derived from—
    - (i) [F176 so much of the contributor's earnings as did not exceed the upper earnings limit and] upon which such of the contributions mentioned in paragraph (a) of that sub-paragraph as are primary Class 1 contributions were paid or treated as paid or earnings credited; and
    - (ii) any Class 2 or Class 3 contributions for the year; or
  - (b) in the case of any earlier year, is that which is derived from the contributions mentioned in paragraph (a) of that sub-paragraph.
- (5) For the purposes of the first condition, a relevant year is any year ending before that in which the contributor concerned attained pensionable age or died under that age; and the following table shows the requisite number of years for the purpose of the second condition, by reference to a working life of a given duration—

---

| <i>Duration of working life</i>     | <i>Requisite number of years</i>                  |
|-------------------------------------|---------------------------------------------------|
| 10 years or less                    | The number of years of the working life, minus 1. |
| 20 years or less (but more than 10) | The number of years of the working life, minus 2. |

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|                                     |                                                   |
|-------------------------------------|---------------------------------------------------|
| 30 years or less (but more than 20) | The number of years of the working life, minus 3. |
| 40 years or less (but more than 30) | The number of years of the working life, minus 4. |
| More than 40 years                  | The number of years of the working life, minus 5. |

- (6) The first condition shall be taken to be satisfied if the contributor concerned was entitled to [<sup>F177</sup>long-term incapacity benefit] at any time during—
- (a) the year in which he attained pensionable age or died under that age, or
  - (b) the year immediately preceding that year.
- [<sup>F178</sup>(6A) The first condition shall be taken to be satisfied if the contributor concerned was entitled to main phase employment and support allowance at any time during—
- (a) the year in which he attained pensionable age or died under that age, or
  - (b) the year immediately preceding that year.
- (6B) The reference in sub-paragraph (6A) to main phase employment and support allowance is to an employment and support allowance in the case of which the calculation of the amount payable in respect of the claimant includes an addition under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 (addition where conditions of entitlement to support component or work-related activity component satisfied).]
- (7) The second condition shall be taken to be satisfied notwithstanding that paragraphs (a) and (b) of sub-paragraph (3) above are not complied with as respects each of the requisite number of years if—
- (a) those paragraphs are complied with as respects at least half that number of years <sup>F179</sup>... ; and
  - (b) in each of the other years the contributor concerned was, within the meaning of regulations, precluded from regular employment by responsibilities at home.
- [<sup>F180</sup>But nothing in this sub-paragraph applies in relation to any benefit to which section 23A above applies.]
- [<sup>F181</sup>(7A) Regulations may provide that a person is not to be taken for the purposes of sub-paragraph (7)(b) above as precluded from regular employment by responsibilities at home unless he meets the prescribed requirements as to the provision of information to the Secretary of State.]
- (8) For the purposes of [<sup>F182</sup>Parts I to VI of this Act] a person's working life is the period between—
- (a) (inclusive) the tax year in which he attained the age of 16; and
  - (b) (exclusive) the tax year in which he attained pensionable age or died under that age.

#### Textual Amendments

**F173** Sch. 3 para. 5(1) substituted (6.4.2016) by [Pensions Act 2014 \(c. 19\), s. 56\(4\)](#), [Sch. 12 para. 67\(2\)](#)

**F174** Words in Sch. 3 para. 5(2)(b)(i) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\)](#), [Sch. 1 para. 14\(4\)](#)

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- F175** Words in Sch. 3 para. 5(3)(a) inserted (19.7.1995) by [Pensions Act 1995 \(c. 26\)](#), **ss. 129**, 180(2)(a) (with [Sch. 4](#))
- F176** Words in Sch. 3 para. 5(4)(a)(i) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), s. 8(2), **Sch. 1 para. 14(5)**
- F177** Words in Sch. 3 para. 5(6) substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), **Sch. 1 para. 38(3)**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F178** Sch. 3 para. 5(6A)(6B) inserted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), **Sch. 3 para. 9(13)**; S.I. 2008/787, art. 2(4)(f)
- F179** Words in Sch. 3 para. 5(7)(a) repealed (with effect in relation to any person attaining pensionable age on or after 6.4.2010) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), [Sch. 4 para. 4\(1\)\(2\)](#), **Sch. 7**
- F180** Words in Sch. 3 para. 5(7) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 3(2)**, 30(3)
- F181** Sch. 3 para. 5(7A) inserted (8.1.2001) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 40**, 86(1)(b)(2); S.I. 2000/3166, **art. 2(4)**
- F182** Words in Sch. 3 para. 5(8) substituted (19.7.1995) by [Pensions Act 1995 \(c. 26\)](#), **ss. 134(5)**, 180(2)(a) (with [Sch. 4](#))

[<sup>F183</sup>5A(1) This paragraph applies to—

(a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2010;

[<sup>F184</sup>(b) a Category B retirement pension in the cases provided for by any of sections 48A to 51ZA.]

(2) The contribution condition for a Category A or Category B retirement pension in relation to which this paragraph applies is that—

(a) the contributor concerned must, in respect of each of not less than 30 years of his working life, have paid or been credited with contributions of a relevant class or been credited (in the case of 1987-88 or any subsequent year) with earnings; and

(b) in the case of each of those years, the earnings factor derived as mentioned in sub-paragraph (3) below must be not less than the qualifying earnings factor for that year.

(3) For the purposes of paragraph (b) of sub-paragraph (2) above, the earnings factor—

(a) in the case of 1987-88 or any subsequent year, is that which is derived from—

(i) so much of the contributor's earnings as did not exceed the upper earnings limit and upon which such of the contributions mentioned in paragraph (a) of that sub-paragraph as are primary Class 1 contributions were paid or treated as paid or earnings credited; and

(ii) any Class 2 or Class 3 contributions for the year; or

(b) in the case of any earlier year, is that which is derived from the contributions mentioned in paragraph (a) of that sub-paragraph.

(4) Regulations may modify sub-paragraphs (2) and (3) above for the purposes of their application in a case where—

(a) the contributor concerned has paid, or been credited with, contributions, or

(b) contributions have been deemed to be, or treated as, paid by or credited to him,

under the National Insurance Act 1946 or the National Insurance Act 1965.]

#### Textual Amendments

**F183** Sch. 3 para. 5A inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 1(3)**, 30(3)

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**F184** Sch. 3 para. 5A(1)(b) substituted for Sch. 3 para. 5A(1)(b)(c) (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), [Sch. 12 para. 67\(3\)](#)

*Child's special allowance*

- 6 (1) The contribution condition for a child's special allowance is that—
  - (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 50.
- (2) For the purposes of this condition, a relevant year is any year ending before the date on which the contributor concerned attained pensionable age or died under that age.

**PART II**

SATISFACTION OF CONDITIONS IN EARLY YEARS OF CONTRIBUTION

**F1857** .....

**Textual Amendments**

**F185** Sch. 3 para. 7 omitted (6.4.2017) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(1), [Sch. 16 para. 18\(3\)](#); S.I. 2017/297, art. 3(2) (with arts. 4, 5)

8 Where a person claims [<sup>F186</sup>short-term incapacity benefit], he shall be taken to satisfy the first contribution condition for the benefit if on a previous claim for any short-term benefit he has satisfied the first contribution condition for that benefit, by virtue of paragraph 8 of Schedule 3 to the 1975 Act, with contributions of a class relevant to [<sup>F186</sup>short-term incapacity benefit].

**Textual Amendments**

**F186** Words in Sch. 3 para. 8 substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), [Sch. 1 para. 38\(4\)](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4

**F1879** .....

**Textual Amendments**

**F187** Sch. 3 para. 9 omitted (6.4.2017) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(1), [Sch. 16 para. 18\(3\)](#); S.I. 2017/297, art. 3(2) (with arts. 4, 5)



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## F188 SCHEDULE 4

### RATES OF BENEFITS, ETC

*NOTE: THIS SCHEDULE IS SUBJECT TO ALTERATION BY ORDERS MADE BY THE SECRETARY OF STATE UNDER PART X OF THE ADMINISTRATION ACT.*

#### Textual Amendments

**F188** Sums in Sch. 4 amended and confirmed (except for Sch. 4 Pt. 3 para. 5 and with exceptions for S. as set out in art. 1(2) of the amending S.I.) (1.4.2021 for specified purposes, 12.4.2021 in so far as not already in force and with effect in accordance with arts. 1(4)(5), 7 of the amending S.I.) by [The Social Security Benefits Up-rating Order 2021 \(S.I. 2021/162\)](#), arts. 1(3)(b), 3, **Sch. 1**

Sums in Sch. 4 amended and confirmed (S.) (1.4.2021 for specified purposes, 12.4.2021 in so far as not already in force and with effect in accordance with arts. 3-7 of the amending S.I.) by [The Social Security Up-rating \(Scotland\) Order 2021 \(S.S.I. 2021/169\)](#), arts. 1(2)(4), **3-7, Sch.**

## F188 PART I

### CONTRIBUTORY PERIODICAL BENEFITS

|     | <i>Description of benefit</i>                                          | <i>Weekly rate</i> |         |
|-----|------------------------------------------------------------------------|--------------------|---------|
| 2.  | Short-term incapacity benefit.                                         | (a) lower rate     | £86.55  |
|     |                                                                        | (b) higher rate    | £102.40 |
| 2A. | Long-term incapacity benefit.                                          |                    | £114.70 |
| 5.  | Category B retirement pension where section 48A(4) or 48AA(4) applies. |                    | £82.45  |

## F189 PART II

### BEREAVEMENT PAYMENT

#### Textual Amendments

**F189** [Sch. 4 Pt. 2](#) omitted (6.4.2017) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(1), **Sch. 16 para. 19**; [S.I. 2017/297](#), **art. 3(2)** (with arts. 4, 5)

## PART III

### NON-CONTRIBUTORY PERIODICAL BENEFITS

|    | <i>Description of benefit</i> | <i>Weekly rate</i> |        |
|----|-------------------------------|--------------------|--------|
| 1. | Attendance allowance.         | (a) higher rate    | £89.60 |

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| <i>Description of benefit</i>                                                   | <i>Weekly rate</i>                                                                                                                                                     |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                 | (b) lower rate           £60.00<br>(the appropriate rate being determined in accordance with section 65(3)).                                                           |
| 2. Severe disablement allowance.                                                | £81.25                                                                                                                                                                 |
| 3. Age related addition.                                                        | (a) higher rate       £12.15<br>(b) middle rate       £6.75<br>(c) lower rate       £6.75<br>(the appropriate rate being determined in accordance with section 69(1)). |
| 4. Carer's allowance.                                                           | £67.60                                                                                                                                                                 |
| 5. Guardian's allowance.                                                        | [ <sup>F190</sup> £18.00]                                                                                                                                              |
| 7. Category D retirement pension.                                               | £82.45                                                                                                                                                                 |
| 8. Age addition (to a pension of any category, and otherwise under section 79). | £0.25.                                                                                                                                                                 |

#### Textual Amendments

**F190** Sum in Sch. 4 Pt. 3 para. 5 substituted (12.4.2021) by The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2021 (S.I. 2021/156), regs. 1(3), 6

## PART IV

### INCREASES FOR DEPENDANTS

| <i>Benefit to which increase applies (1)</i>        | <i>Increase for qualifying child (2)</i> | <i>Increase for adult dependant (3)</i> |
|-----------------------------------------------------|------------------------------------------|-----------------------------------------|
|                                                     | £                                        | £                                       |
| 1A. Short-term incapacity benefit—                  |                                          |                                         |
| (a) where the beneficiary is under pensionable age; | 11.35                                    | 51.90                                   |
| (b) where the beneficiary is over pensionable age.  | 11.35                                    | 64.10                                   |
| 2. Long-term incapacity benefit.                    | 11.35                                    | 66.65                                   |
| 4. Widowed mother's allowance.                      | 11.35                                    | —                                       |
| 4A. Widowed parent's allowance.                     | 11.35                                    | —                                       |
| 5. Category A or B retirement pension.              | 11.35                                    | —                                       |
| 6. Category C retirement pension.                   | 11.35                                    | —                                       |

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| <i>Benefit to which increase applies (1)</i> | <i>Increase for qualifying child (2)</i> | <i>Increase for adult dependant (3)</i> |
|----------------------------------------------|------------------------------------------|-----------------------------------------|
| 8. Severe disablement allowance.             | 11.35                                    | 39.95                                   |
| 9. Carer's allowance.                        | 11.35                                    | —                                       |

## PART V

### RATES OF INDUSTRIAL INJURIES BENEFIT

| <i>Description of benefit, etc.</i>                                                         | <i>Rate</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------|------------|------------|------------------|----------|-----|--------|----|--------|----|--------|----|--------|----|--------|----|-------|----|-------|----|-------|----|-------|
| 1. Disablement pension (weekly rates).                                                      | <p>For the several degrees of disablement set out in column (1) of the following Table, the respective amounts in column (2) of that Table.</p> <p style="text-align: center;"><b>TABLE</b></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;"><i>Degree of Disablement</i></th> <th style="text-align: center;"><i>of Amount</i></th> </tr> <tr> <th style="text-align: center;"><i>(1)</i></th> <th style="text-align: center;"><i>(2)</i></th> </tr> <tr> <th style="text-align: center;"><i>Per cent.</i></th> <th style="text-align: center;"><i>£</i></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">100</td> <td style="text-align: center;">182.90</td> </tr> <tr> <td style="text-align: center;">90</td> <td style="text-align: center;">164.61</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">146.32</td> </tr> <tr> <td style="text-align: center;">70</td> <td style="text-align: center;">128.03</td> </tr> <tr> <td style="text-align: center;">60</td> <td style="text-align: center;">109.74</td> </tr> <tr> <td style="text-align: center;">50</td> <td style="text-align: center;">91.45</td> </tr> <tr> <td style="text-align: center;">40</td> <td style="text-align: center;">73.16</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">54.87</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">36.58</td> </tr> </tbody> </table> | <i>Degree of Disablement</i> | <i>of Amount</i> | <i>(1)</i> | <i>(2)</i> | <i>Per cent.</i> | <i>£</i> | 100 | 182.90 | 90 | 164.61 | 80 | 146.32 | 70 | 128.03 | 60 | 109.74 | 50 | 91.45 | 40 | 73.16 | 30 | 54.87 | 20 | 36.58 |
| <i>Degree of Disablement</i>                                                                | <i>of Amount</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| <i>(1)</i>                                                                                  | <i>(2)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| <i>Per cent.</i>                                                                            | <i>£</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 100                                                                                         | 182.90                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 90                                                                                          | 164.61                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 80                                                                                          | 146.32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 70                                                                                          | 128.03                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 60                                                                                          | 109.74                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 50                                                                                          | 91.45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 40                                                                                          | 73.16                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 30                                                                                          | 54.87                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 20                                                                                          | 36.58                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 2. Maximum increase of weekly rate of disablement pension where constant attendance needed. | <p>(a) except in cases of exceptionally severe disablement £73.20;</p> <p>(b) in any case £146.40.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 3. Increase of weekly rate of disablement pension (exceptionally severe disablement).       | £73.20.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 4. Maximum of aggregate of weekly benefit payable for successive accidents.                 | £182.90.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |
| 5. Unemployability supplement under paragraph 2 of Schedule 7.                              | £113.10.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                  |            |            |                  |          |     |        |    |        |    |        |    |        |    |        |    |       |    |       |    |       |    |       |

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| <i>Description of benefit, etc.</i> |                                                                                     | <i>Rate</i> |                                                                                                                                                                                      |
|-------------------------------------|-------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6.                                  | Increase under paragraph 3 of Schedule 7 of weekly rate of unemployment supplement. | (a)         | if on the qualifying date the beneficiary was under the age of 35 or if that date fell before 5th July 1948<br>£23.40                                                                |
|                                     |                                                                                     | (b)         | if head (a) above does not apply and on the qualifying date the beneficiary was under the age of 40 and he had not attained pensionable age before 6th April 1979<br>£23.40          |
|                                     |                                                                                     | (c)         | if heads (a) and (b) above do not apply and on the qualifying date the beneficiary was under the age of 45<br>£15.00                                                                 |
|                                     |                                                                                     | (d)         | if heads (a), (b) and (c) above do not apply and on the qualifying date the beneficiary was under the age of 50 and had not attained pensionable age before 6th April 1979<br>£15.00 |
|                                     |                                                                                     | (e)         | in any other case<br>£7.50.                                                                                                                                                          |
| 7.                                  | Increase under paragraph 4 of Schedule 7 of weekly rate of disablement pension.     |             | £11.35.                                                                                                                                                                              |
| 8.                                  | Increase under paragraph 6 of Schedule 7 of weekly rate of disablement pension.     |             | £67.60.                                                                                                                                                                              |
| 9.                                  | Maximum disablement gratuity under paragraph 9 of Schedule 7.                       |             | £12,140.00.                                                                                                                                                                          |
| 10.                                 | Widow's pension (weekly rates).                                                     | (b)         | higher permanent rate<br>£137.60;                                                                                                                                                    |
|                                     |                                                                                     | (c)         | lower permanent rate<br>30 per cent of the first sum specified in section 44(4) (Category A basic retirement pension) (the appropriate rate being determined in accordance with      |

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| <i>Description of benefit, etc.</i>                                                                                | <i>Rate</i>                                                  |
|--------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
|                                                                                                                    | paragraph 16 of Schedule 7)                                  |
| 11. Widower's pension (weekly rate).                                                                               | £137.60.                                                     |
| 12. Weekly rate of allowance in respect of children and qualifying young persons under paragraph 18 of Schedule 7. | In respect of each child or qualifying young person £11.35.] |

## [<sup>F191</sup>SCHEDULE 4A

### [<sup>F192</sup>ADDITIONAL PENSION: ACCRUAL RATES FOR PURPOSES OF SECTION 45(2)(C)]

#### Textual Amendments

**F191** Sch. 4A inserted (8.1.2001 for specified purposes, 25.1.2001 for specified purposes, 6.4.2002 in so far as not already in force) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), s. 86(1)(b)(2), [Sch. 4](#); [S.I. 2000/2950](#), art. 6; [S.I. 2001/153](#), art. 2(a)

**F192** Sch. 4A heading substituted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), [ss. 10\(6\)](#), 30(3)

## PART I

### THE AMOUNT

- 1 (1) The amount referred to in section 45(2)(c) above is to be calculated as follows—
  - (a) take for each tax year concerned the amount for the year which is found under the following provisions of this Schedule;
  - (b) add the amounts together;
  - (c) divide the sum of the amounts by the number of relevant years;
  - (d) the resulting amount is the amount referred to in section 45(2)(c) above, except that if the resulting amount is a negative one the amount so referred to is nil.
- (2) For the purpose of applying sub-paragraph (1) above in the determination of the rate of any additional pension by virtue of section <sup>F193</sup>... 39C(1) <sup>F194</sup>... or 48B(2) above, in a case where the deceased spouse died under pensionable age [<sup>F195</sup>or by virtue of section 39C(1) <sup>F194</sup>... or 48B(2) above, in a case where the deceased civil partner died under pensionable age,]<sup>F196</sup>or by virtue of section 39C(1) above, in a case where the deceased cohabiting partner died under pensionable age,] the divisor used for the purposes of sub-paragraph (1)(c) above shall be whichever is the smaller of the alternative numbers referred to below (instead of the number of relevant years).
- (3) The first alternative number is the number of tax years which begin after 5th April 1978 and end before the date when the entitlement to the additional pension commences.
- (4) The second alternative number is the number of tax years in the period—

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- (a) beginning with the tax year in which the deceased [<sup>F197</sup>spouse, civil partner or cohabiting partner] attained the age of 16 or, if later, 1978-79; and
  - (b) ending immediately before the tax year in which the deceased [<sup>F197</sup>spouse, civil partner or cohabiting partner] would have attained pensionable age if he had not died earlier.
- (5) For the purpose of applying sub-paragraph (1) above in the determination of the rate of any additional pension by virtue of section 48BB(5) above, in a case where the deceased spouse [<sup>F198</sup>or civil partner] died under pensionable age, the divisor used for the purposes of sub-paragraph (1)(c) above shall be whichever is the smaller of the alternative numbers referred to below (instead of the number of relevant years).
- (6) The first alternative number is the number of tax years which begin after 5th April 1978 and end before the date when the deceased spouse [<sup>F199</sup>or civil partner] dies.
- (7) The second alternative number is the number of tax years in the period—
- (a) beginning with the tax year in which the deceased spouse [<sup>F200</sup>or civil partner] attained the age of 16 or, if later, 1978-79; and
  - (b) ending immediately before the tax year in which the deceased spouse [<sup>F201</sup>or civil partner] would have attained pensionable age if he had not died earlier.
- (8) In this paragraph “relevant year” has the same meaning as in section 44 above.

#### Textual Amendments

- F193** Word in Sch. 4A para. 1(2) repealed (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(3)(c), 30(3), Sch. 2 para. 11, **Sch. 7 Pt. 5**
- F194** Words in Sch. 4A para. 1(2) omitted (6.4.2016) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 12 para. 69**
- F195** Words in Sch. 4A para. 1(2) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 51(2)**; S.I. 2005/3175, art. 2(1), Sch. 1
- F196** Words in Sch. 4A para. 1(2) inserted (retrospective to 30.8.2018) by [The Bereavement Benefits \(Remedial\) Order 2023 \(S.I. 2023/134\)](#), arts. 1(3), **5(5)(a)** (with art. 2)
- F197** Words in Sch. 4A para. 1(4) substituted (retrospective to 30.8.2018) by [The Bereavement Benefits \(Remedial\) Order 2023 \(S.I. 2023/134\)](#), arts. 1(3), **5(5)(b)** (with art. 2)
- F198** Words in Sch. 4A para. 1(5) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 51(3)**; S.I. 2005/3175, art. 2(1), Sch. 1
- F199** Words in Sch. 4A para. 1(6) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 51(3)**; S.I. 2005/3175, art. 2(1), Sch. 1
- F200** Words in Sch. 4A para. 1(7)(a) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 51(3)**; S.I. 2005/3175, art. 2(1), Sch. 1
- F201** Words in Sch. 4A para. 1(7)(b) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 51(3)**; S.I. 2005/3175, art. 2(1), Sch. 1

## PART II

### SURPLUS EARNINGS FACTOR

- 2 (1) This Part of this Schedule applies if for the tax year concerned there is a surplus in the pensioner’s earnings factor.
- (2) The amount for the year is to be found as follows—

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- (a) calculate the part of the surplus for that year falling into each of the bands specified in the appropriate table below;
  - (b) multiply the amount of each such part 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 each amount found under paragraph (b) above by the percentage specified in the appropriate table in relation to the appropriate band;
  - (d) add together the amounts calculated under paragraph (c) above.
- (3) The appropriate table for persons attaining pensionable age after the end of the first appointed year but before 6th April 2009 is as follows—

Table 1

| <i>Amount of surplus</i> |                                             | <i>Percentage</i> |
|--------------------------|---------------------------------------------|-------------------|
| Band 1.                  | Not exceeding LET                           | $40 + 2N$         |
| Band 2.                  | Exceeding LET but not exceeding 3LET - 2QEF | $10 + N/2$        |
| Band 3.                  | Exceeding 3LET - 2QEF                       | $20 + N$          |

- (4) The appropriate table for persons attaining pensionable age on or after 6th April 2009 [F202 where the tax year concerned falls before 2010-11] is as follows—

Table 2

| <i>Amount of surplus</i> |                                             | <i>Percentage</i> |
|--------------------------|---------------------------------------------|-------------------|
| Band 1.                  | Not exceeding LET                           | 40                |
| Band 2.                  | Exceeding LET but not exceeding 3LET - 2QEF | 10                |
| Band 3.                  | Exceeding 3LET - 2QEF                       | 20                |

- [ The appropriate table for persons attaining pensionable age on or after 6th April 2009 F203 (4A) where the tax year concerned is 2010-11 or a subsequent tax year is as follows—

TABLE 2A

| <i>Amount of surplus</i> |                       | <i>Percentage</i> |
|--------------------------|-----------------------|-------------------|
| Band 1                   | Not exceeding LET     | 40                |
| Band 2                   | Exceeding LET<br>F204 | 10]               |
| ...                      |                       |                   |

- (5) Regulations may provide, in relation to persons attaining pensionable age after such date as may be prescribed, that the amount found under this Part of this Schedule for the second appointed year or any subsequent tax year is to be calculated using only so much of the surplus in the pensioner's earnings factor for that year as falls into Band 1 in the table in sub-paragraph (4) above.



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- (6) For the purposes of the tables in this paragraph—
- (a) the value of N is 0.5 for each tax year by which the tax year in which the pensioner attained pensionable age precedes 2009-10;
  - (b) “LET” means the low earnings threshold for that year as specified in section 44A above;
  - (c) “QEF” means the qualifying earnings factor for the tax year concerned.
  - <sup>F205</sup>(d) .....
- (7) In the calculation of “2QEF” the amount produced by doubling QEF shall be rounded to the nearest whole £100 (taking any amount of £50 as nearest to the previous whole £100).
- (8) In this paragraph “final relevant year” has the same meaning as in section 44 above.

#### Textual Amendments

**F202** Words in Sch. 4A para. 2(4) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 10(2)(a)**, 30(3)

**F203** Sch. 4A para. 2(4A) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 10(2)(b)**, 30(3)

**F204** Words in Sch. 4A para. 2(4A) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\)](#), s. 6(1), **Sch. 2**

**F205** Sch. 4A para. 2(6)(d) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\)](#), s. 6(1), **Sch. 2**

### PART III

#### CONTRACTED-OUT EMPLOYMENT ETC

##### *Introduction*

- 3 (1) This Part of this Schedule applies if the following condition is satisfied in relation to each tax week in the tax year concerned.
- (2) The condition is that any earnings paid to or for the benefit of the pensioner in the tax week in respect of employment were in respect of employment qualifying him for a pension provided by a salary related contracted-out scheme or by a money purchase contracted-out scheme or by an appropriate personal pension scheme.
- (3) If the condition is satisfied in relation to one or more tax weeks in the tax year concerned, Part II of this Schedule does not apply in relation to the year.

##### *The amount*

- 4 The amount for the year is amount C where—
- (a) amount C is equal to amount A minus amount B, and
  - (b) amounts A and B are calculated as follows.

##### *Amount A*

- 5 (1) Amount A is to be calculated as follows.
- (2) If there is an assumed surplus in the pensioner’s earnings factor for the year—

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- (a) calculate the part of the surplus for that year falling into each of the bands specified in the appropriate table below;
  - (b) multiply the amount of each such part 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 each amount found under paragraph (b) above by the percentage specified in the appropriate table in relation to the appropriate band;
  - (d) add together the amounts calculated under paragraph (c) above.
- (3) The appropriate table for persons attaining pensionable age after the end of the first appointed year but before 6th April 2009 is as follows—

Table 3

| <i>Amount of surplus</i> |                                             | <i>Percentage</i> |
|--------------------------|---------------------------------------------|-------------------|
| Band 1.                  | Not exceeding LET                           | 40 + 2N           |
| Band 2.                  | Exceeding LET but not exceeding 3LET - 2QEF | 10 + N/2          |
| Band 3.                  | Exceeding 3LET - 2QEF                       | 20 + N            |

- (4) The appropriate table for persons attaining pensionable age on or after 6th April 2009 [F206 where the tax year concerned falls before 2010-11] is as follows—

Table 4

| <i>Amount of surplus</i> |                                             | <i>Percentage</i> |
|--------------------------|---------------------------------------------|-------------------|
| Band 1.                  | Not exceeding LET                           | 40                |
| Band 2.                  | Exceeding LET but not exceeding 3LET - 2QEF | 10                |
| Band 3.                  | Exceeding 3LET - 2QEF                       | 20                |

- [ The appropriate table for persons attaining pensionable age on or after 6th April 2009 F207(4A) where the tax year concerned is 2010-11 or a subsequent tax year is as follows—

Table 4A

| <i>Amount of surplus</i> |                       | <i>Percentage</i> |
|--------------------------|-----------------------|-------------------|
| Band 1                   | Not exceeding LET     | 40                |
| Band 2                   | Exceeding LET<br>F208 | 10]               |
| ...                      |                       |                   |

#### Textual Amendments

**F206** Words in Sch. 4A para. 5(4) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 10(3)(a)**, 30(3)

**F207** Sch. 4A para. 5(4A) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 10(3)(b)**, 30(3)

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**F208** Words in Sch. 4A para. 5(4A) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\)](#), s. 6(1), [Sch. 2](#)

*Amount B (first case)*

- 6 (1) Amount B is to be calculated in accordance with this paragraph if the pensioner's employment was entirely employment qualifying him for a pension provided by a salary related contracted-out scheme or by a money purchase contracted-out scheme.
- (2) If there is an assumed surplus in the pensioner's earnings factor for the year—
- (a) multiply the amount of the assumed surplus 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;
  - (b) multiply the amount found under paragraph (a) above by the percentage specified in sub-paragraph (3) below.
- (3) The percentage is—
- (a)  $20 + N$  if the person attained pensionable age after the end of the first appointed year but before 6th April 2009;
  - (b) 20 if the person attained pensionable age on or after 6th April 2009.

*Amount B (second case)*

- 7 (1) Amount B is to be calculated in accordance with this paragraph if the pensioner's employment was entirely employment qualifying him for a pension provided by an appropriate personal pension scheme.
- (2) If there is an assumed surplus in the pensioner's earnings factor for the year—
- (a) calculate the part of the surplus for that year falling into each of the bands specified in the appropriate table below;
  - (b) multiply the amount of each such part 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 each amount found under paragraph (b) above by the percentage specified in the appropriate table in relation to the appropriate band;
  - (d) add together the amounts calculated under paragraph (c) above.
- (3) The appropriate table for persons attaining pensionable age after the end of the first appointed year but before 6th April 2009 is as follows—

Table 5

| <i>Amount of surplus</i> |                                             | <i>Percentage</i> |
|--------------------------|---------------------------------------------|-------------------|
| Band 1.                  | Not exceeding LET                           | $40 + 2N$         |
| Band 2.                  | Exceeding LET but not exceeding 3LET - 2QEF | $10 + N/2$        |
| Band 3.                  | Exceeding 3LET - 2QEF                       | $20 + N$          |

- (4) The appropriate table for persons attaining pensionable age on or after 6th April 2009 [<sup>F209</sup>where the tax year concerned falls before 2010-11] is as follows—

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Table 6

| <i>Amount of surplus</i> |                                             | <i>Percentage</i> |
|--------------------------|---------------------------------------------|-------------------|
| Band 1.                  | Not exceeding LET                           | 40                |
| Band 2.                  | Exceeding LET but not exceeding 3LET - 2QEF | 10                |
| Band 3.                  | Exceeding 3LET - 2QEF                       | 20                |

[ The appropriate table for persons attaining pensionable age on or after 6th April 2009<sup>F210</sup>(4A) where the tax year concerned is 2010-11 or a subsequent tax year is as follows—

Table 6A

| <i>Amount of surplus</i> |                               | <i>Percentage</i> |
|--------------------------|-------------------------------|-------------------|
| Band 1                   | Not exceeding LET             | 40                |
| Band 2                   | Exceeding LET <sup>F211</sup> | 10]               |
|                          | ...                           |                   |

**Textual Amendments**

**F209** Words in Sch. 4A para. 7(4) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 10(4)(a)**, 30(3)

**F210** Sch. 4A para. 7(4A) inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\)](#), **ss. 10(4)(b)**, 30(3)

**F211** Words in Sch. 4A para. 7(4A) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\)](#), s. 6(1), **Sch. 2**

*Interpretation*

- 8 (1) In this Part of this Schedule “salary related contracted-out scheme”, “money purchase contracted-out scheme” and “appropriate personal pension scheme” have the same meanings as in the Pension Schemes Act 1993.
- (2) For the purposes of this Part of this Schedule the assumed surplus in the pensioner’s earnings factor for the year is the surplus there would be in that factor for the year if section 48A(1) of the Pension Schemes Act 1993 (no primary Class 1 contributions deemed to be paid) did not apply in relation to any tax week falling in the year.
- (3) Section 44A above shall be ignored in applying section 44(6) above for the purpose of calculating amount B.
- (4) For the purposes of this Part of this Schedule—
- (a) the value of N is 0.5 for each tax year by which the tax year in which the pensioner attained pensionable age precedes 2009-10;
  - (b) “LET” means the low earnings threshold for that year as specified in section 44A above;
  - (c) “QEF” is the qualifying earnings factor for the tax year concerned.
  - <sup>F212</sup>(d) .....

*Status: Point in time view as at 12/04/2021.*

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- (5) In the calculation of “2QEF” the amount produced by doubling QEF shall be rounded to the nearest whole £100 (taking any amount of £50 as nearest to the previous whole £100).
- (6) In this Part of this Schedule “final relevant year” has the same meaning as in section 44 above.

#### Textual Amendments

**F212** Sch. 4A para. 8(4)(d) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\), s. 6\(1\), Sch. 2](#)

## PART IV

### OTHER CASES

- 9 The Secretary of State may make regulations containing provisions for finding the amount for a tax year in—
- (a) cases where the circumstances relating to the pensioner change in the course of the year;
  - (b) such other cases as the Secretary of State thinks fit.]

[<sup>F213</sup>SCHEDULE 4B

Section 45

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

#### Textual Amendments

**F213** Sch. 4B inserted (26.9.2007) by [Pensions Act 2007 \(c. 22\), s. 30\(3\), Sch. 2 para. 1](#)

## PART 1

### 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.

*Status: Point in time view as at 12/04/2021.*

*Changes to legislation: Social Security Contributions and Benefits Act 1992 is up to date with all changes known to be in force on or before 08 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)*

## PART 2

### NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT

#### *Application*

- 2 This Part applies to a relevant year if<sup>F214</sup>—
- (a) the contracted-out condition is not satisfied in respect of any tax week in the year;<sup>F215</sup> and
  - (b) there is a surplus in the pensioner's earnings factor for the year.]

#### **Textual Amendments**

**F214** 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)

**F215** 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)

#### *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>F216</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>F217</sup>that earnings factor] exceeds the LET).

#### **Textual Amendments**

**F216** 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)

**F217** 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>F219</sup>Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate<sup>F218</sup>(1) 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>F220</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**

**F218** 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)**

**F219** 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)**

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**F220** 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>F221</sup>earnings factor] for the year which exceeds the LET <sup>F222</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**

- F221** 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)
- F222** Words in Sch. 4B para. 5(a) repealed (21.9.2008) by [National Insurance Contributions Act 2008 \(c. 16\)](#), s. 6(1), **Sch. 2**

**PART 3**

CONTRACTED-OUT EMPLOYMENT

*Application*

- 6 This Part applies to a relevant year if [<sup>F223</sup>—
- (a)] the contracted-out condition is satisfied in respect of each tax week in the year; [<sup>F224</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**

- F223** 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)
- F224** 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.



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*Amount A: assumed [<sup>F225</sup>earnings factor] not exceeding LET*

#### Textual Amendments

**F225** 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>F226</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>F227</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>F228</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

**F226** 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)

**F227** 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)

**F228** 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>F229</sup>earnings factor] exceeding LET*

#### Textual Amendments

**F229** 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>F230</sup>the pensioner's assumed earnings factor for the year] exceeds the LET.
- (2) In such a case, amount A is calculated as follows—
- take the part of the [<sup>F231</sup>assumed earnings factor] for the year which exceeds the LET <sup>F232</sup>...;
  - 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;
  - multiply the amount found under paragraph (b) by 10%;
  - divide the amount found under paragraph (c) by 44;
  - add the amount found under paragraph (d) to the flat rate amount for the year.

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- (3) [<sup>F233</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>F234</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

- F230** 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)
- F231** 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)
- F232** 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](#)
- F233** 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\(7\)\(a\)](#)
- F234** 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>F235</sup>pensioner's assumed earnings factor] for the year which exceeds the QEF <sup>F236</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

- F235** 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)
- F236** 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](#)

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## PART 4

### 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

### INTERPRETATION

- 12 In this Schedule—
- F237  
.....
- “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;
- “the QEF”, in relation to a tax year, means the qualifying earnings factor for the year;
- [<sup>F238</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;

F239  
.....

#### Textual Amendments

- F237** 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)
- F238** 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)
- F239** 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>F240</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>F241</sup>(3) tax years. ]

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#### Textual Amendments

- F240** 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)**
- F241** 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)**

## SCHEDULE 5

Section 55.

### [<sup>F242</sup>PENSION INCREASE OR LUMP SUM WHERE ENTITLEMENT TO RETIREMENT PENSION IS DEFERRED]

#### Textual Amendments

- F242** Sch. 5 heading substituted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), **Sch. 11 para. 3**

#### Modifications etc. (not altering text)

- C7** Sch. 5 modified (6.4.2005) by [The Social Security \(Retirement Pensions etc.\) \(Transitional Provisions\) Regulations 2005 \(S.I. 2005/469\)](#), regs. 1(1), **2**
- C8** Sch. 5: sums amended (with effect in accordance with arts. 1(4)(5), 7 of the amending S.I.) by [The Social Security Benefits Up-rating Order 2021 \(S.I. 2021/162\)](#), arts. 1(3)(c), **4(4)**

### *[<sup>F243</sup>Choice between increase of pension and lump sum where pensioner's entitlement is deferred*

#### Textual Amendments

- F243** Sch. 5 para. A1 and cross-heading inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), **Sch. 11 para. 4**

- A1 (1) Where a person's entitlement to a Category A or Category B retirement pension is deferred and the period of deferment is at least 12 months, the person shall, on claiming his pension or within a prescribed period after claiming it, elect in the prescribed manner either—
- (a) that paragraph 1 (entitlement to increase of pension) is to apply in relation to the period of deferment, or
  - (b) that paragraph 3A (entitlement to lump sum) is to apply in relation to the period of deferment.
- (2) If no election under sub-paragraph (1) is made within the period prescribed under that sub-paragraph, the person is to be treated as having made an election under sub-paragraph (1)(b).
- (3) Regulations—
- (a) may enable a person who has made an election under sub-paragraph (1) (including one that the person is treated by sub-paragraph (2) as having

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- made) to change the election within a prescribed period and in a prescribed manner, if prescribed conditions are satisfied, and
- (b) if they enable a person to make an election under sub-paragraph (1)(b) in respect of a period of deferment after receiving any increase of pension under paragraph 1 by reference to that period, may for the purpose of avoiding duplication of payment—
  - (i) enable an amount determined in accordance with the regulations to be recovered from the person in a prescribed manner and within a prescribed period, or
  - (ii) provide for an amount determined in accordance with the regulations to be treated as having been paid on account of the amount to which the person is entitled under paragraph 3A.
- (4) Where the Category A or Category B retirement pension includes any increase under [F244 paragraphs 5 to 6A], no election under sub-paragraph (1) applies to so much of the pension as consists of that increase (an entitlement to an increase of pension in respect of such an increase after a period of deferment being conferred either by paragraphs 1 and 2 or by paragraph 2A).]

**Textual Amendments**  
**F244** Words in Sch. 5 para. A1(4) substituted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(2)**

*Increase of pension where pensioner’s entitlement is deferred*

- [F245] (1) This paragraph applies where a person’s entitlement to a Category A or Category B retirement pension is deferred and one of the following conditions is met—
  - (a) the period of deferment is less than 12 months, or
  - (b) the person has made an election under paragraph A1(1)(a) in relation to the period of deferment.
- (2) The rate of the person’s Category A or Category B retirement pension shall be increased by an amount equal to the aggregate of the increments to which he is entitled under paragraph 2, but only if that amount is enough to increase the rate of the pension by at least 1 per cent.]

**Textual Amendments**  
**F245** Sch. 5 para. 1 substituted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), **Sch. 11 para. 5**

- 2 (1) Subject to paragraph 3 below, a person is entitled to an increment under this paragraph for each complete incremental period in his [F246 period of deferment].
- (2) In this Schedule—
  - “incremental period” means any period of six days which are treated by regulations as days of increment for the purposes of this Schedule in relation to the person and the pension in question; F247 ...

F247  
 .....

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- (3) Subject to paragraph 3 below, the amount of the increment for any such incremental period shall be [<sup>F248</sup>1/5th per cent] of the weekly rate of the Category A or Category B retirement pension to which that person would have been entitled for the period if his entitlement had not been deferred.
- (4) Where an amount is required to be calculated in accordance with the provisions of sub-paragraph (3) above—
- (a) the amount so calculated shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above; and
  - (b) where the amount so calculated would, apart from this sub-paragraph, be a sum less than 1/2p, that amount shall be taken to be zero, notwithstanding any other provision of this Act, the Pensions Act or the Administration Act.
- (5) For the purposes of sub-paragraph (3) above the weekly rate of pension for any period shall be taken—
- (a) to include any increase under section 47(1) above and any increase under [<sup>F249</sup>paragraph 4, 5, 5A, 6 or 6A] below, but
  - (b) not to include any increase under section <sup>F250</sup>... [<sup>F251</sup>83A or] 85 above or any graduated retirement benefit.
- (6) The reference in sub-paragraph (5) above to any increase under subsection (1) of section 47 above shall be taken as a reference to any increase that would take place under that subsection if subsection (2) of that section and [<sup>F252</sup>section 46(5)] of the Pensions Act were disregarded.
- (7) Where one or more orders have come into force under section 150 [<sup>F253</sup>or 150A] of the Administration Act during the [<sup>F254</sup>period of deferment], the rate for any incremental period shall be determined as if the order or orders had come into force before the beginning of the [<sup>F254</sup>period of deferment].
- (8) Where a pensioner's rights premium is paid in respect of a person who is, or if his entitlement had not been deferred would be, entitled to a Category A or Category B retirement pension, then, in calculating any increment under this paragraph which falls to be paid to him in respect of such a pension after the date on which the premium is paid there shall be disregarded any guaranteed minimum pension to which the pensioner was entitled in connection with the employment to which the premium relates.

#### Textual Amendments

- F246** Words in Sch. 5 para. 2 substituted (with effect in relation to incremental periods beginning on or after 6.4.2010 in accordance with Sch. 4 para. 6(5) of the amending Act) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 6(2)(b)
- F247** Words in Sch. 5 para. 2(2) repealed (with effect in relation to incremental periods beginning on or after 6.4.2010 in accordance with Sch. 4 para. 6(5) of the amending Act) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 6(2)(a)
- F248** Words in Sch. 5 para. 2(3) substituted (with effect in relation to incremental periods beginning on or after 6.4.2010 in accordance with Sch. 4 para. 6(5) of the amending Act) by Pensions Act 1995 (c. 26), s. 180(2)(a), Sch. 4 para. 6(3)
- F249** Words in Sch. 5 para. 2(5)(a) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), Sch. para. 5(3)



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- F250** Word in Sch. 5 para. 2(5)(b) repealed with savings (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 6](#); [S.I. 2003/938](#), art. 2, [Sch.](#) (with art. 3)
- F251** Words in Sch. 5 para. 2(5)(b) substituted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 6\(1\)](#) (with [Sch. 11 para. 6\(2\)](#))
- F252** Words in Sch. 5 para. 2(6) substituted (7.2.1994) by [Pension Schemes Act 1993 \(c. 48\)](#), s. 193(2), [Sch. 8 para. 42\(a\)](#) (with s. 189, [Schs. 6, 9](#)); [S.I. 1994/86](#)
- F253** Words in Sch. 5 para. 2(7) inserted (with effect in relation to the tax year 2010-2011 and subsequent tax years) by [Pensions Act 2007 \(c. 22\)](#), s. 30(1)(a)(3), [Sch. 1 para. 19](#) (with s. 5(3)-(7)); [S.I. 2010/2650](#)
- F254** Words in Sch. 5 para. 2 substituted (with effect in relation to incremental periods beginning on or after 6.4.2010 in accordance with [Sch. 4 para. 6\(5\)](#) of the amending Act) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), [Sch. 4 para. 6\(2\)\(b\)](#)

[<sup>F255</sup>2A(1) This paragraph applies where—

- (a) a person's entitlement to a Category A or Category B retirement pension is deferred,
  - (b) the pension includes an increase under [<sup>F256</sup>paragraphs 5 to 6A], and
  - (c) the person has made (or is treated as having made) an election under paragraph A1(1)(b) in relation to the period of deferment.
- (2) The rate of the person's Category A or Category B retirement pension shall be increased by an amount equal to the aggregate of the increments to which he is entitled under sub-paragraph (3).
- (3) For each complete incremental period in the person's period of deferment, the amount of the increment shall be 1/5th per cent. of the weekly rate of the increase to which the person would have been entitled under [<sup>F256</sup>paragraphs 5 to 6A] for the period if his entitlement to the Category A or Category B retirement pension had not been deferred.]

#### Textual Amendments

- F255** Sch. 5 para. 2A inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 7](#)
- F256** Words in Sch. 5 para. 2A substituted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(4\)](#)

- 3 (1) Regulations may provide that sub-paragraphs (1) to (3) of paragraph 2 above shall have effect with such additions, omissions and amendments as are prescribed in relation to a person during whose [<sup>F257</sup>period of deferment] there has been a change, other than a change made by such an order as is mentioned in sub-paragraph (7) of that paragraph, in the rate of the Category A or Category B retirement pension to which he would have been entitled if his entitlement to the pension had commenced on attaining pensionable age.
- (2) Any regulations under this paragraph may make such consequential additions, omissions and amendments in paragraph 8(3) below as the Secretary of State considers are appropriate in consequence of any changes made by virtue of this paragraph in paragraph 2 above.



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#### Textual Amendments

**F257** Words in Sch. 5 para. 3 substituted (with effect in relation to incremental periods beginning on or after 6.4.2010 in accordance with Sch. 4 para. 6(5) of the amending Act) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), Sch. 4 para. 6(2)(b)

#### *[<sup>F258</sup>Lump sum where pensioner's entitlement is deferred*

#### Textual Amendments

**F258** Sch. 5 paras. 3A, 3B and cross-headings inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 8](#)

- 3A (1) This paragraph applies where—
- (a) a person's entitlement to a Category A or Category B retirement pension is deferred, and
  - (b) the person has made (or is treated as having made) an election under paragraph A1(1)(b) in relation to the period of deferment.
- (2) The person is entitled to an amount calculated in accordance with paragraph 3B (a "lump sum").]

#### *[<sup>F258</sup>Calculation of lump sum*

- 3B (1) The lump sum is the accrued amount for the last accrual period beginning during the period of deferment.
- (2) In this paragraph—
- 'accrued amount' means the amount calculated in accordance with sub-paragraph (3);
- 'accrual period' means any period of seven days beginning with a prescribed day of the week, where that day falls within the period of deferment.
- (3) The accrued amount for an accrual period for a person is—

$$(A+P) \times (1+R100)^{52}$$

where—

A is the accrued amount for the previous accrual period (or, in the case of the first accrual period beginning during the period of deferment, zero);

P is the amount of the Category A or Category B retirement pension to which the person would have been entitled for the accrual period if his entitlement had not been deferred;

R is—

- (a) a percentage rate two per cent. higher than the Bank of England base rate, or
- (b) if regulations so provide, such higher rate as may be prescribed.

- (4) For the purposes of sub-paragraph (3), any change in the Bank of England base rate is to be treated as taking effect—

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- (a) at the beginning of the accrual period immediately following the accrual period during which the change took effect, or
  - (b) if regulations so provide, at such other time as may be prescribed.
- (5) For the purposes of the calculation of the lump sum, the amount of Category A or Category B retirement pension to which the person would have been entitled for an accrual period—
- (a) includes any increase under section 47(1) and any increase under paragraph 4 of this Schedule, but
  - (b) does not include—
    - (i) any increase under section 83A or 85 or [<sup>F259</sup>paragraphs 5 to 6A] of this Schedule,
    - (ii) any graduated retirement benefit, or
    - (iii) in prescribed circumstances, such other amount of Category A or Category B retirement pension as may be prescribed.
- (6) The reference in sub-paragraph (5)(a) to any increase under subsection (1) of section 47 shall be taken as a reference to any increase that would take place under that subsection if subsection (2) of that section and section 46(5) of the Pensions Act were disregarded.]

#### Textual Amendments

**F259** Words in Sch. 5 para. 3B(5)(b)(i) substituted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(5\)](#)

*[<sup>F260</sup>Choice between increase of pension and lump sum where pensioner's deceased spouse [<sup>F261</sup>or civil partner] has deferred entitlement*

#### Textual Amendments

**F260** Sch. 5 para. 3C and cross-heading inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 9](#)

**F261** Words in Sch. 5 para. 3C cross-heading inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), [Sch. para. 5\(6\)\(a\)](#)

- 3C (1) Subject to paragraph 8, this paragraph applies where—
- (a) a [<sup>F262</sup>widow, widower or surviving civil partner] (“W”) is entitled to a Category A or Category B retirement pension,
  - (b) W was married to [<sup>F263</sup>or was the civil partner of] the other party to the marriage [<sup>F264</sup>or civil partnership] (“S”) when S died,
  - (c) S’s entitlement to a Category A or Category B retirement pension was deferred when S died, and
  - (d) S’s entitlement had been deferred throughout the period of 12 months ending with the day before S’s death.
- (2) W shall within the prescribed period elect in the prescribed manner either—

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- (a) that paragraph 4 (entitlement to increase of pension) is to apply in relation to S's period of deferment, or
  - (b) that paragraph 7A (entitlement to lump sum) is to apply in relation to S's period of deferment.
- (3) If no election under sub-paragraph (2) is made within the period prescribed under that sub-paragraph, W is to be treated as having made an election under sub-paragraph (2)(b).
- (4) Regulations—
- (a) may enable a person who has made an election under sub-paragraph (2) (including one that the person is treated by sub-paragraph (3) as having made) to change the election within a prescribed period and in a prescribed manner, if prescribed conditions are satisfied, and
  - (b) if they enable a person to make an election under sub-paragraph (2)(b) in respect of a period of deferment after receiving any increase of pension under paragraph 4 by reference to that period, may for the purpose of avoiding duplication of payment—
    - (i) enable an amount determined in accordance with the regulations to be recovered from the person in a prescribed manner and within a prescribed period, or
    - (ii) provide for an amount determined in accordance with the regulations to be treated as having been paid on account of the amount to which the person is entitled under paragraph 7A.
- (5) The making of an election under sub-paragraph (2)(b) does not affect the application of [<sup>F265</sup>paragraphs 5 to 6A] (which relate to an increase in pension where the pensioner's deceased spouse [<sup>F266</sup>or civil partner] had deferred an entitlement to a guaranteed minimum pension).]

#### Textual Amendments

- F262** Words in Sch. 5 para. 3C(1)(a) substituted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(6)(b)**
- F263** Words in Sch. 5 para. 3C(1)(b) inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(6)(c)(i)**
- F264** Words in Sch. 5 para. 3C(1)(b) inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(6)(c)(ii)**
- F265** Words in Sch. 5 para. 3C(5) substituted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(6)(d)(i)**
- F266** Words in Sch. 5 para. 3C(5) inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(6)(d)(ii)**

#### Modifications etc. (not altering text)

- C9** Sch. 5 para. 3C excluded (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), **Sch. 11 para. 26**

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*Increase of pension where pensioner's deceased  
spouse <sup>[F267]</sup>or civil partner] has deferred entitlement*

**Textual Amendments**

**F267** Words in Sch. 5 para. 4 heading inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(a)**

- 4 <sup>[F268]</sup>(1) Subject to paragraph 8, this paragraph applies where a <sup>[F269]</sup>widow, widower or surviving civil partner] (“W”) is entitled to a Category A or Category B retirement pension and was married to <sup>[F270]</sup>or was the civil partner of] the other party to the marriage <sup>[F271]</sup>or civil partnership] (“S”) when S died and one of the following conditions is met—
- (a) S was entitled to a Category A or Category B retirement pension with an increase under this Schedule,
  - (b) W is a <sup>[F269]</sup>widow, widower or surviving civil partner] to whom paragraph 3C applies and has made an election under paragraph 3C(2)(a), or
  - (c) paragraph 3C would apply to W but for the fact that the condition in sub-paragraph (1)(d) of that paragraph is not met.
- (1A) Subject to sub-paragraph (3), the rate of W’s pension shall be increased—
- (a) in a case falling within sub-paragraph (1)(a), by an amount equal to the increase to which S was entitled under this Schedule, apart from <sup>[F272]</sup>paragraphs 5 to 6A<sup>[F273]</sup>... ,
  - (b) in a case falling within sub-paragraph (1)(b), by an amount equal to the increase to which S would have been entitled under this Schedule, apart from <sup>[F272]</sup>paragraphs 5 to 6A<sup>[F274]</sup>... , if the period of deferment had ended immediately before S’s death and S had then made an election under paragraph A1(1)(a), or
  - (c) in a case falling within sub-paragraph (1)(c), by an amount equal to the increase to which S would have been entitled under this Schedule, apart from <sup>[F272]</sup>paragraphs 5 to 6A<sup>[F275]</sup>... , if the period of deferment had ended immediately before S’s death.]
- (3) If a married person dies after <sup>[F276]</sup>5th October 2002<sup>[F277]</sup>or a civil partner dies on or after 5th December 2005], the rate of the retirement pension for that person’s <sup>[F278]</sup>widow, widower or surviving civil partner] shall be increased by an amount equivalent to the sum of—
- (a) the increase in the basic pension to which the deceased spouse <sup>[F279]</sup>or civil partner] was entitled; and
  - (b) one-half of the increase in the additional pension.
- (4) In any case where—
- (a) there is a period between the death of the former spouse <sup>[F280]</sup>or civil partner] and the date on which the surviving spouse <sup>[F281]</sup>or civil partner] becomes entitled to a Category A or Category B retirement pension, and
  - (b) one or more orders have come into force under section 150 of the Administration Act during that period,

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the amount of the increase to which the surviving spouse [<sup>F281</sup>or civil partner] is entitled under this paragraph shall be determined as if the order or orders had come into force before the beginning of that period.

- (5) This paragraph does not apply in any case where the deceased spouse died before 6th April 1979 and the widow or widower attained pensionable age before that date.

#### Textual Amendments

- F268** Sch. 5 para. 4(1)(1A) substituted for Sch. 5 para. 4(1) (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), **Sch. 11 para. 10**
- F269** Words in Sch. 5 para. 4(1) substituted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(b)(i)**
- F270** Words in Sch. 5 para. 4(1) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(b)(ii)**
- F271** Words in Sch. 5 para. 4(1) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(b)(iii)**
- F272** Words in Sch. 5 para. 4(1A) substituted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(c)**
- F273** Words in Sch. 5 para. 4(1A)(a) omitted (6.4.2016) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 12 para. 94(2)**
- F274** Words in Sch. 5 para. 4(1A)(b) omitted (6.4.2016) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 12 para. 94(2)**
- F275** Words in Sch. 5 para. 4(1A)(c) omitted (6.4.2016) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 12 para. 94(2)**
- F276** Words in Sch. 5 para. 4(3) substituted (with retrospective effect) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), **ss. 39(1)(a)(2)(c)**, 86(1)(b)(2) (with s. 83(6))
- F277** Words in Sch. 5 para. 4(3) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(d)(i)**
- F278** Words in Sch. 5 para. 4(3) substituted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(d)(ii)**
- F279** Words in Sch. 5 para. 4(3)(a) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(d)(iii)**
- F280** Words in Sch. 5 para. 4(4) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(e)(i)**
- F281** Words in Sch. 5 para. 4(4) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(7)(e)(ii)**

#### Modifications etc. (not altering text)

- C10** Sch. 5 para. 4 excluded (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), **Sch. 11 para. 26**
- C11** Sch. 5 paras. 4-7 modified (6.10.2002) by [The Social Security \(Inherited SERPS\) Regulations 2001 \(S.I. 2001/1085\)](#), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by [S.I. 2005/3030](#), regs. 1, 2)
- C12** Sch. 5 para. 4 modified (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 5 para. 3(3)**
- C13** Sch. 5 para. 4(1) modified (19.7.1995) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), **Sch. 4 para. 21(14)**
- C14** Sch. 5 para. 4(1A) modified (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 5 para. 2(3)**

[<sup>F283</sup>3] (1) Where—

- (a) a [<sup>F284</sup>widow, widower or surviving civil partner] (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to [<sup>F285</sup>or was the civil partner of] the other party to the marriage [<sup>F286</sup>or civil partnership] (call that person “S”) when S died, and



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- (b) S either—
- (i) was entitled to a guaranteed minimum pension with an increase under section 15(1) of the Pensions Act, or
  - (ii) would have been so entitled if S had retired on the date of S's death,
- the rate of W's pension shall be increased by the following amount.
- (2) The amount is—
- <sup>F287</sup>(a) where W is a woman—
    - (i) whose deceased spouse was a man, or
    - (ii) who falls within paragraph 7(3) below,an amount equal to the sum of the amounts set out in paragraph 5A(2) or (3) below (as the case may be),]
  - (b) where W is a <sup>F288</sup>man whose deceased spouse was a woman], an amount equal to the sum of the amounts set out in paragraph 6(2), (3) or (4) below (as the case may be)]<sup>F289</sup>, and
  - <sup>F290</sup>(c) where W is—
    - (i) a woman who does not fall within paragraph 7(3) below and whose deceased spouse was a woman;
    - (ii) a man whose deceased spouse was a man; or
    - (iii) a surviving civil partner,an amount equal to the sum of the amounts set out in paragraph (6A)(2) below.]]]

### Textual Amendments

- F282** Sch. 5 paras. 5, 5A, 6 substituted for Sch. 5 paras. 5, 6 (19.7.1995) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), [Sch. 4 para. 21\(15\)](#)
- F283** Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of [Pensions Act 2011 \(c. 19\)](#), [ss. 2\(5\)](#), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), [Sch. 12 para. 97\(a\)](#))
- F284** Words in Sch. 5 para. 5(1)(a) substituted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(8\)\(a\)\(i\)](#)
- F285** Words in Sch. 5 para. 5(1)(a) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(8\)\(a\)\(ii\)](#)
- F286** Words in Sch. 5 para. 5(1)(a) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(8\)\(a\)\(iii\)](#)
- F287** Sch. 5 para. 5(2)(a) substituted (E.W.) (10.12.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) and Marriage and Civil Partnership \(Scotland\) Act 2014 \(Consequential Provisions\) Order 2014 \(S.I. 2014/3168\)](#), art. 1(2)(3), [Sch. para. 11\(2\)\(a\)](#); and substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), [Sch. 4 para. 2\(15\)\(a\)](#)
- F288** Words in Sch. 5 para. 5(2)(b) substituted (E.W.) (13.3.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) Order 2014 \(S.I. 2014/560\)](#), art. 1(2), [Sch. 3 para. 4\(2\)\(b\)](#); and substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), [Sch. 4 para. 2\(15\)\(b\)](#)
- F289** Sch. 5 para. 5(2)(c) and preceding word inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(8\)\(b\)\(ii\)](#)

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**F290** Sch. 5 para. 5(2)(c) substituted (E.W.) (13.3.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) Order 2014 \(S.I. 2014/560\)](#), art. 1(2), **Sch. 3 para. 4(2)(c)**; and within which substituted provision was substituted para. (i) (E.W.) (10.12.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) and Marriage and Civil Partnership \(Scotland\) Act 2014 \(Consequential Provisions\) Order 2014 \(S.I. 2014/3168\)](#), art. 1(2)(3), **Sch. para. 11(2)(b)**; and Sch. 5 para. 5(2)(c) substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), **Sch. 4 para. 2(15)(c)**

#### Modifications etc. (not altering text)

- C11** Sch. 5 paras. 4-7 modified (6.10.2002) by [The Social Security \(Inherited SERPS\) Regulations 2001 \(S.I. 2001/1085\)](#), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by [S.I. 2005/3030](#), regs. 1, 2)
- C15** Sch. 5 para. 5 applied (with modifications) (1.3.2009 for specified purposes, 6.4.2009 in so far as not already in force) by [Pensions Act 2007 \(c. 22\)](#), ss. **14(8)-(11)**, 30(2)(a); [S.I. 2009/406](#), art. 2(a)(b)
- C16** Sch. 5 para. 5(1) modified (19.7.1995) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), **Sch. 4 para. 21(16)**

[<sup>F287</sup>5A(1)] [<sup>F291</sup>This paragraph applies where W (referred to in paragraph 5 above) is a woman—

- (a) whose deceased spouse was a man, or
- (b) who falls within paragraph 7(3) below.]

(2) Where the [<sup>F292</sup>spouse] dies before [<sup>F293</sup>6th October 2002], the amounts referred to in paragraph 5(2)(a) above are the following—

- (a) an amount equal to one-half of the increase mentioned in paragraph 5(1)(b) above,
- (b) the appropriate amount, and
- (c) an amount equal to any increase to which the [<sup>F292</sup>spouse] had been entitled under paragraph 5 above.

(3) Where the [<sup>F294</sup>spouse] dies after [<sup>F295</sup>5th October 2002], the amounts referred to in paragraph 5(2)(a) above are the following—

- (a) one-half of the appropriate amount <sup>F296</sup>... , and
- (b) one-half of any increase to which the [<sup>F294</sup>spouse] had been entitled under paragraph 5 above.]]

#### Textual Amendments

- F282** Sch. 5 paras. 5, 5A, 6 substituted for Sch. 5 paras. 5, 6 (19.7.1995) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), **Sch. 4 para. 21(15)**
- F283** Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of [Pensions Act 2011 \(c. 19\)](#), ss. **2(5)**, 38(4) (with s. 2(7)); [S.I. 2011/3034](#), art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), **Sch. 12 para. 97(a)**)
- F291** Sch. 5 para. 5A(1) substituted (E.W.) (10.12.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) and Marriage and Civil Partnership \(Scotland\) Act 2014 \(Consequential Provisions\) Order 2014 \(S.I. 2014/3168\)](#), art. 1(2)(3), **Sch. para. 11(3)(a)**; and substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), **Sch. 4 para. 2(16)(a)**
- F292** Word in Sch. 5 para. 5A(2) substituted (E.W.) (10.12.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) and Marriage and Civil Partnership \(Scotland\) Act 2014 \(Consequential Provisions\) Order 2014 \(S.I. 2014/3168\)](#), art. 1(2)(3), **Sch. para. 11(3)(b)**; and substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act](#)



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2014 and Civil Partnership Act 2004 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3229), art. 1(2), **Sch. 4 para. 2(16)(b)**

**F293** Words in Sch. 5 para. 5A(2) substituted (with retrospective effect) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 39(1)(b)(2)(c)**, 86(1)(b)(2) (with s. 83(6))

**F294** Word in Sch. 5 para. 5A(3) substituted (E.W.) (10.12.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) and Marriage and Civil Partnership (Scotland) Act 2014 (Consequential Provisions) Order 2014 (S.I. 2014/3168), art. 1(2)(3), **Sch. para. 11(3)(b)**; and substituted (S.) (16.12.2014) by The Marriage and Civil Partnership (Scotland) Act 2014 and Civil Partnership Act 2004 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3229), art. 1(2), **Sch. 4 para. 2(16)(b)**

**F295** Words in Sch. 5 para. 5A(3) substituted (with retrospective effect) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 39(1)(a)(2)(c)**, 86(1)(b)(2) (with s. 83(6))

**F296** Words in Sch. 5 para. 5A(3)(a) repealed (with effect in relation to the tax year 2010-2011 and subsequent tax years) by Pensions Act 2007 (c. 22), **ss. 27(7)**, 30(1)(a)(3), Sch. 1 para. 20, **Sch. 7 Pt. 3** (with s. 5(3)-(7)); S.I. 2010/2650

#### **Modifications etc. (not altering text)**

**C11** Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), **regs. 1(1)**, 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, **regs. 1**, 2)

- [<sup>F281</sup>]<sup>F283</sup> (1) This paragraph applies where W (referred to in paragraph 5 above) is a [<sup>F297</sup> man whose deceased spouse was a woman].
- (2) Where the wife dies before 6th April 1989, the amounts referred to in paragraph 5(2)(b) above are the following—
- an amount equal to the increase mentioned in paragraph 5(1)(b) above,
  - the appropriate amount, and
  - an amount equal to any increase to which the wife had been entitled under paragraph 5 above.
- (3) Where the wife dies after 5th April 1989 but before [<sup>F298</sup> 6th October 2002], the amounts referred to in paragraph 5(2)(b) above are the following—
- the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
  - one-half of that increase, so far as attributable to employment after 5th April 1988,
  - the appropriate amount reduced by the amount of any increases under section 109 of the Pensions Act, and
  - any increase to which the wife had been entitled under paragraph 5 above.
- (4) Where the wife dies after [<sup>F299</sup> 5th October 2002], the amounts referred to in paragraph 5(2)(b) above are the following—
- one-half of the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
  - one-half of the appropriate amount <sup>F300</sup>... , and
  - one-half of any increase to which the wife had been entitled under paragraph 5 above]]

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### Textual Amendments

- F282** Sch. 5 paras. 5, 5A, 6 substituted for Sch. 5 paras. 5, 6 (19.7.1995) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), [Sch. 4 para. 21\(15\)](#)
- F283** Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of [Pensions Act 2011 \(c. 19\)](#), [ss. 2\(5\)](#), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), [Sch. 12 para. 97\(a\)](#))
- F297** Words in Sch. 5 para. 6(1) substituted (E.W.) (13.3.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) Order 2014 \(S.I. 2014/560\)](#), art. 1(2), [Sch. 3 para. 4\(4\)](#); and substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), [Sch. 4 para. 2\(17\)](#)
- F298** Words in Sch. 5 para. 6(3) substituted (with retrospective effect) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), [ss. 39\(1\)\(b\)\(2\)\(c\)](#), 86(1)(b)(2) (with s. 83(6))
- F299** Words in Sch. 5 para. 6(4) substituted (with retrospective effect) by [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#), [ss. 39\(1\)\(a\)\(2\)\(c\)](#), 86(1)(b)(2) (with s. 83(6))
- F300** Words in Sch. 5 para. 6(4)(b) repealed (with effect in relation to the tax year 2010–2011 and subsequent tax years) by [Pensions Act 2007 \(c. 22\)](#), ss. 27(7), 30(1)(a)(3), Sch. 1 para. 20, [Sch. 7 Pt. 3](#) (with s. 5(3)-(7)); S.I. 2010/2650

### Modifications etc. (not altering text)

- C11** Sch. 5 paras. 4–7 modified (6.10.2002) by [The Social Security \(Inherited SERPS\) Regulations 2001 \(S.I. 2001/1085\)](#), regs. 1(1), 2, [Sch.](#) (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, 2)

- F2830 F302** [1] 6A(1) This paragraph applies where W (referred to in paragraph 5 above) is—
- (a) a woman who does not fall within paragraph 7(3) below and whose deceased spouse was a woman;
  - (b) a man whose deceased spouse was a man; or
  - (c) a surviving civil partner.]
- (2) The amounts referred to in paragraph 5(2)(c) above are the following—
- (a) one-half of the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
  - (b) one-half of the appropriate amount <sup>F303</sup>... , and
  - (c) one-half of any increase to which the deceased [<sup>F304</sup>spouse or] civil partner had been entitled under paragraph 5 above.]]

### Textual Amendments

- F283** Sch. 5 paras. 5, 5A, 6, 6A, 7 omitted (6.4.2012 for specified purposes) by virtue of [Pensions Act 2011 \(c. 19\)](#), [ss. 2\(5\)](#), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), s. 56(4), [Sch. 12 para. 97\(a\)](#))
- F301** Sch. 5 para. 6A inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(9\)](#)
- F302** Sch. 5 para. 6A(1) substituted (E.W.) (13.3.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) Order 2014 \(S.I. 2014/560\)](#), art. 1(2), [Sch. 3 para. 4\(5\)\(a\)](#); and within which substituted provision was substituted para. (a) (E.W.) (10.12.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) and Marriage and Civil Partnership \(Scotland\) Act 2014 \(Consequential Provisions\) Order 2014 \(S.I. 2014/3168\)](#), art. 1(2)(3), [Sch. para. 11\(4\)](#); and Sch. 5 para. 6A(1) substituted (S.) (16.12.2014) by [The](#)

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Marriage and Civil Partnership (Scotland) Act 2014 and Civil Partnership Act 2004 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3229), art. 1(2), **Sch. 4 para. 2(18)(a)**

**F303** Words in Sch. 5 para. 6A(2)(b) repealed (with effect in relation to the tax year 2010-2011 and subsequent tax years) by Pensions Act 2007 (c. 22), ss. 27(7), 30(1)(a)(3), Sch. 1 para. 20, **Sch. 7 Pt. 3** (with s. 5(3)-(7)); S.I. 2010/2650

**F304** Words in Sch. 5 para. 6A(2)(c) inserted (E.W.) (13.3.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), **Sch. 3 para. 4(5)(b)**; and inserted (S.) (16.12.2014) by The Marriage and Civil Partnership (Scotland) Act 2014 and Civil Partnership Act 2004 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3229), art. 1(2), **Sch. 4 para. 2(18)(b)**

**Modifications etc. (not altering text)**

**C11** Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, 2)

7 <sup>F305</sup>(1) .....

[<sup>F305</sup>(2) Where an amount is required to be calculated in accordance with the provisions of [<sup>F306</sup>paragraph 5, 5A, 6 or 6A] or sub-paragraph (1) above—

- (a) the amount so calculated shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above; and
- (b) where the amount so calculated would, apart from this sub-paragraph, be a sum less than 1/2p, that amount shall be taken to be zero, notwithstanding any other provision of this Act, the Pensions Act or the Administration Act.]

[<sup>F307</sup>(3) For the purposes of paragraphs 5, 5A and 6A above, a woman falls within this sub-paragraph if—

- (a) she was married to another woman who, at the time of her death, was a woman by virtue of a full gender recognition certificate having been issued under the Gender Recognition Act 2004, and
- (b) that marriage subsisted before the time when that certificate was issued.]

**Textual Amendments**

**F305** Sch. 5 para. 7 omitted (6.4.2012 for the repeal of para. 7(1)) by virtue of Pensions Act 2011 (c. 19), ss. 2(5), 38(4) (with s. 2(7)); S.I. 2011/3034, art. 4(b) (note that this amending provision is itself repealed (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 12 para. 97(a)**)

**F306** Words in Sch. 5 para. 7(2) substituted (5.12.2005) by The Civil Partnership (Pensions and Benefit Payments) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2053), art. 1(3), **Sch. para. 5(10)(b)**

**F307** Sch. 5 para. 7(3) inserted (E.W.) (10.12.2014) by The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) and Marriage and Civil Partnership (Scotland) Act 2014 (Consequential Provisions) Order 2014 (S.I. 2014/3168), art. 1(2)(3), **Sch. para. 11(5)**; and inserted (S.) (16.12.2014) by The Marriage and Civil Partnership (Scotland) Act 2014 and Civil Partnership Act 2004 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3229), art. 1(2), **Sch. 4 para. 2(19)**

**Modifications etc. (not altering text)**

**C11** Sch. 5 paras. 4-7 modified (6.10.2002) by The Social Security (Inherited SERPS) Regulations 2001 (S.I. 2001/1085), regs. 1(1), 2, **Sch.** (as amended (5.12.2005) by S.I. 2005/3030, regs. 1, 2)

[<sup>F308</sup>7Z(A) This paragraph modifies paragraphs 5A to 6A in cases where—

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- (a) W became entitled to a Category A or Category B retirement pension before 6 April 2012, and
  - (b) S died before 6 April 2012.
- (“W” and “S” have the same meaning as in paragraph 5.)
- (2) Paragraph 5A applies as if—
- (a) in sub-paragraph (2), after paragraph (a), there were inserted—  
 “(b) the appropriate amount; and”;
  - (b) in sub-paragraph (3), after “following—”, there were inserted—  
 “(a) one half of the appropriate amount; and”.
- (3) Paragraph 6 applies as if—
- (a) in sub-paragraph (2), after paragraph (a), there were inserted—  
 “(b) the appropriate amount; and”;
  - (b) in sub-paragraph (3), after paragraph (b), there were inserted—  
 “(c) the appropriate amount reduced by the amount of any increases under section 109 of the Pensions Act; and”;
  - (c) in sub-paragraph (4), after paragraph (a), there were inserted—  
 “(b) one half of the appropriate amount; and”.
- (4) Paragraph 6A applies as if in sub-paragraph (2), after paragraph (a), there were inserted—  
 “(b) one half of the appropriate amount; and”.
- (5) In paragraphs 5A to 6A as modified by this paragraph, the “appropriate amount” means the greater of—
- (a) the amount by which the deceased person's Category A or Category B retirement pension had been increased under section 150(1)(e) of the Administration Act; or
  - (b) the amount by which his or her Category A or Category B retirement pension would have been so increased had he or she died immediately before the surviving spouse or civil partner became entitled to a Category A or Category B retirement pension.
- (6) In sub-paragraph (1)(a) the reference to becoming entitled to a pension before 6 April 2012 includes a reference to becoming entitled on or after that day to the payment of a pension in respect of a period before that day.]

#### Textual Amendments

**F308** Sch. 5 para. 7ZA inserted (6.4.2016) by Pensions Act 2014 (c. 19), s. 56(4), Sch. 12 para. 94(3)

*[<sup>F309</sup>Entitlement to lump sum where pensioner's deceased spouse [<sup>F310</sup>or civil partner] has deferred entitlement*

#### Textual Amendments

**F309** Sch. 5 paras. 7A, 7B and cross-headings inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(3)(a), Sch. 11 para. 11(1) (with Sch. 11 para. 11(2))

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**F310** Words in Sch. 5 para. 7A cross-heading inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(11)(a)**

- 7A (1) This paragraph applies where a person to whom paragraph 3C applies (“W”) has made (or is treated as having made) an election under paragraph 3C(2)(b).
- (2) W is entitled to an amount calculated in accordance with paragraph 7B (a “widowed person’s [<sup>F311</sup>or surviving civil partner's] lump sum”).]

#### Textual Amendments

**F311** Words in Sch. 5 para. 7A(2) inserted (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), **Sch. para. 5(11)(b)**

#### Modifications etc. (not altering text)

**C17** Sch. 5 para. 7A excluded (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), **Sch. 11 para. 26**

*[<sup>F309</sup>Calculation of widowed person’s [<sup>F312</sup>or surviving civil partner's] lump sum*

#### Textual Amendments

**F312** Words in Sch. 5 para. 7B cross-heading inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(12)(a)**

- 7B (1) The widowed person’s [<sup>F313</sup>or surviving civil partner's] lump sum is the accrued amount for the last accrual period beginning during the period which—
- (a) began at the beginning of S’s period of deferment, and
- (b) ended on the day before S’s death.

- (2) In this paragraph—

‘S’ means the other party to the marriage [<sup>F314</sup>or civil partnership];

‘accrued amount’ means the amount calculated in accordance with subparagraph (3);

‘accrual period’ means any period of seven days beginning with a prescribed day of the week, where that day falls within S’s period of deferment.

- (3) The accrued amount for an accrual period for W is—

$$(A+P) \times (1+R100)52$$

where—

A is the accrued amount for the previous accrual period (or, in the case of the first accrual period beginning during the period mentioned in subparagraph (1), zero);

P is—

- (a) the basic pension, and
- (b) half of the additional pension,

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- to which S would have been entitled for the accrual period if his entitlement had not been deferred during the period mentioned in sub-paragraph (1);
- R is—
- (a) a percentage rate two per cent. higher than the Bank of England base rate, or
- (b) if regulations so provide, such higher rate as may be prescribed.
- (4) For the purposes of sub-paragraph (3), any change in the Bank of England base rate is to be treated as taking effect—
- (a) at the beginning of the accrual period immediately following the accrual period during which the change took effect, or
- (b) if regulations so provide, at such other time as may be prescribed.
- (5) For the purposes of the calculation of the widowed person's [<sup>F315</sup>or surviving civil partner's] lump sum, the amount of Category A or Category B retirement pension to which S would have been entitled for an accrual period—
- (a) includes any increase under section 47(1) and any increase under paragraph 4 of this Schedule, but
- (b) does not include—
- (i) any increase under section 83A or 85 or [<sup>F316</sup>paragraphs 5 to 6A] of this Schedule <sup>F317</sup> ... ,
- (ii) any graduated retirement benefit, or
- (iii) in prescribed circumstances, such other amount of Category A or Category B retirement pension as may be prescribed.
- (6) The reference in sub-paragraph (5)(a) to any increase under subsection (1) of section 47 shall be taken as a reference to any increase that would take place under that subsection if subsection (2) of that section and section 46(5) of the Pensions Act were disregarded.
- (7) In any case where—
- (a) there is a period between the death of S and the date on which W becomes entitled to a Category A or Category B retirement pension, and
- (b) one or more orders have come into force under section 150 of the Administration Act during that period,
- the amount of the lump sum shall be increased in accordance with that order or those orders.]

#### Textual Amendments

**F313** Words in Sch. 5 para. 7B(1) inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(12)(a)**

**F314** Words in Sch. 5 para. 7B(2) inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(12)(b)**

**F315** Words in Sch. 5 para. 7B(5) inserted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), **Sch. para. 5(12)(a)**



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**F316** Words in Sch. 5 para. 7B(5)(b)(i) substituted (26.7.2005 for specified purposes, 5.12.2005 in so far as not already in force) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(2)(b)(3), [Sch. para. 5\(12\)\(c\)](#)

**F317** Words in Sch. 5 para. 7B(5)(b)(i) omitted (6.4.2016) by virtue of [Pensions Act 2014 \(c. 19\)](#), s. 56(4), [Sch. 12 para. 94\(2\)](#)

**Modifications etc. (not altering text)**

**C18** [Sch. 5 para. 7B](#) applied (with modifications) (6.4.2016) by [Pensions Act 2014 \(c. 19\)](#), [ss. 8\(4\)](#), 56(4)

*[<sup>F318</sup>Supplementary*

**Textual Amendments**

**F318** Sch. 5 para. 7C and cross-heading inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 12](#)

- 7C (1) Any lump sum calculated under paragraph 3B or 7B must be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above.
- (2) In prescribing a percentage rate for the purposes of paragraphs 3B and 7B, the Secretary of State must have regard to—
- (a) the national economic situation, and
  - (b) any other matters which he considers relevant.]

*[<sup>F319</sup>Married couples [<sup>F320</sup>and civil partners]]*

**Textual Amendments**

**F319** Sch. 5 para. 8 cross-heading substituted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 13](#)

**F320** Words in Sch. 5 para. 8 cross-heading added (5.12.2005) by [The Civil Partnership \(Pensions and Benefit Payments\) \(Consequential, etc. Provisions\) Order 2005 \(S.I. 2005/2053\)](#), art. 1(3), [Sch. para. 5\(13\)\(a\)](#)

8 <sup>F321</sup>(1) .....

<sup>F321</sup>(2) .....

<sup>F322</sup>(3) .....

[<sup>F323</sup>(4) The conditions in paragraph 3C(1)(c) and 4(1)(a) are not satisfied by a Category B retirement pension to which S was or would have been entitled by virtue of W's contributions.

(5) Where the Category A retirement pension to which S was or would have been entitled includes an increase under section 51A(2) attributable to W's contributions, the increase or lump sum to which W is entitled under paragraph 4(1A) or 7A(2) is to be calculated as if there had been no increase under that section.

(6) In sub-paragraphs (4) and (5), “W” and “S” have the same meaning as in paragraph 3C, 4 or 7A, as the case requires.]



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#### Textual Amendments

- F321** Sch. 5 para. 8(1)(2) repealed (with effect in relation to incremental periods beginning on or after 6.4.2010 in accordance with Sch. 4 para. 6(5) of the amending Act) by [Pensions Act 1995 \(c. 26\)](#), s. 180(2)(a), [Sch. 4 para. 6\(4\)](#), [Sch. 7](#)
- F322** Sch. 5 para. 8(3) repealed (6.4.2010) by [Pensions Act 2007 \(c. 22\)](#), ss. 2(5), 27(4)(a), [Sch. 1 para. 8](#), [Sch. 7 Pt. 1](#)
- F323** Sch. 5 para. 8(4)-(6) substituted for Sch. 5 para. 8(4) (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 14\(b\)](#)

#### *Uprating*

- 9 The sums which are the increases in the rates of retirement pensions under this Schedule are subject to alteration by order made by the Secretary of State under section 150 of the Administration Act.

### [<sup>F324</sup>SCHEDULE 5A

#### PENSION INCREASE OR LUMP SUM WHERE ENTITLEMENT TO SHARED ADDITIONAL PENSION IS DEFERRED

#### Textual Amendments

- F324** Sch. 5A inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\)](#), s. 322(3)(a), [Sch. 11 para. 15](#)

#### Modifications etc. (not altering text)

- C19** Sch. 5A modified (6.4.2005) by [The Social Security \(Retirement Pensions etc.\) \(Transitional Provisions\) Regulations 2005 \(S.I. 2005/469\)](#), regs. 1(1), 3

#### *Choice between pension increase and lump sum where entitlement to shared additional pension is deferred*

- 1 (1) Where a person's entitlement to a shared additional pension is deferred and the period of deferment is at least 12 months, the person shall, on claiming his pension or within a prescribed period after claiming it, elect in the prescribed manner either—
- (a) that paragraph 2 (entitlement to increase of pension) is to apply in relation to the period of deferment, or
  - (b) that paragraph 4 (entitlement to lump sum) is to apply in relation to the period of deferment.
- (2) If no election under sub-paragraph (1) is made within the period prescribed under that sub-paragraph, the person is to be treated as having made an election under sub-paragraph (1)(b).
- (3) Regulations—
- (a) may enable a person who has made an election under sub-paragraph (1) (including one that the person is treated by sub-paragraph (2) as having

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- made) to change the election within a prescribed period and in a prescribed manner, if prescribed conditions are satisfied, and
- (b) if they enable a person to make an election under sub-paragraph (1)(b) in respect of a period of deferment after receiving any increase of pension under paragraph 2 by reference to that period, may for the purpose of avoiding duplication of payment—
- (i) enable an amount determined in accordance with the regulations to be recovered from the person in a prescribed manner and within a prescribed period, or
- (ii) provide for an amount determined in accordance with the regulations to be treated as having been paid on account of the amount to which the person is entitled under paragraph 4.

*Increase of pension where entitlement deferred*

- 2 (1) This paragraph applies where a person’s entitlement to a shared additional pension is deferred and either—
- (a) the period of deferment is less than 12 months, or
- (b) the person has made an election under paragraph 1(1)(a) in relation to the period of deferment.
- (2) The rate of the person’s shared additional pension shall be increased by an amount equal to the aggregate of the increments to which he is entitled under paragraph 3, but only if that amount is enough to increase the rate of the pension by at least 1 per cent.

**Modifications etc. (not altering text)**

**C20** [Sch. 5A para. 2](#): sums amended (with effect in accordance with arts. 1(4)(5), 7 of the amending S.I.) by [The Social Security Benefits Up-rating Order 2021 \(S.I. 2021/162\)](#), arts. 1(3)(c), **4(5)**

*Calculation of increment*

- 3 (1) A person is entitled to an increment under this paragraph for each complete incremental period in his period of deferment.
- (2) The amount of the increment for an incremental period shall be 1/ 5th per cent. of the weekly rate of the shared additional pension to which the person would have been entitled for the period if his entitlement had not been deferred.
- (3) Amounts under sub-paragraph (2) shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny.
- (4) Where an amount under sub-paragraph (2) would, apart from this sub-paragraph, be a sum less than 1/2p, the amount shall be taken to be zero, notwithstanding any other provision of this Act, the Pensions Act or the Administration Act.
- (5) In this paragraph “incremental period” means any period of six days which are treated by regulations as days of increment for the purposes of this paragraph in relation to the person and pension in question.
- (6) Where one or more orders have come into force under section 150 of the Administration Act during the period of deferment, the rate for any incremental

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period shall be determined as if the order or orders had come into force before the beginning of the period of deferment.

- (7) The sums which are the increases in the rates of shared additional pension under this paragraph are subject to alteration by order made by the Secretary of State under section 150 of the Administration Act.

*Lump sum where entitlement to shared additional pension is deferred*

- 4 (1) This paragraph applies where—
- (a) a person's entitlement to a shared additional pension is deferred, and
  - (b) the person has made (or is treated as having made) an election under paragraph 1(1)(b) in relation to the period of deferment.
- (2) The person is entitled to an amount calculated in accordance with paragraph 5 (a "lump sum").

*Calculation of lump sum*

- 5 (1) The lump sum is the accrued amount for the last accrual period beginning during the period of deferment.
- (2) In this paragraph—
- 'accrued amount' means the amount calculated in accordance with sub-paragraph (3);
- 'accrual period' means any period of seven days beginning with a prescribed day of the week, where that day falls within the period of deferment.
- (3) The accrued amount for an accrual period for a person is—

$$(A+P) \times (1+R/100)^{52}$$

where—

A is the accrued amount for the previous accrual period (or, in the case of the first accrual period beginning during the period of deferment, zero);

P is the amount of the shared additional pension to which the person would have been entitled for the accrual period if his entitlement had not been deferred;

R is—

- (a) a percentage rate two per cent. higher than the Bank of England base rate, or
- (b) if a higher rate is prescribed for the purposes of paragraphs 3B and 7B of Schedule 5, that higher rate.

- (4) For the purposes of sub-paragraph (3), any change in the Bank of England base rate is to be treated as taking effect—
- (a) at the beginning of the accrual period immediately following the accrual period during which the change took effect, or
  - (b) if regulations so provide, at such other time as may be prescribed.
- (5) For the purpose of the calculation of the lump sum, the amount of the shared additional pension to which the person would have been entitled for an accrual period does not include, in prescribed circumstances, such amount as may be prescribed.

*Status: Point in time view as at 12/04/2021.*

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- (6) The lump sum must be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny.]

## SCHEDULE 6

Sections 68(6) and 103(5).

### ASSESSMENT OF EXTENT OF DISABLEMENT

#### *General provisions as to method of assessment*

- 1 For the purposes of section <sup>F325</sup>...103 above and Part II of Schedule 7 to this Act, the extent of disablement shall be assessed, by reference to the disabilities incurred by the claimant as a result of the relevant loss of faculty, in accordance with the following general principles—
- (a) except as provided in paragraphs (b) to (d) below, the disabilities to be taken into account shall be all disabilities so incurred (whether or not involving loss of earning power or additional expense) to which the claimant may be expected, having regard to his physical and mental condition at the date of the assessment, to be subject during the period taken into account by the assessment as compared with a person of the same age and sex whose physical and mental condition is normal;
  - (b) <sup>F326</sup>...regulations may make provision as to the extent (if any) to which any disabilities are to be taken into account where they are disabilities which, though resulting from the relevant loss of faculty, also result, or without the relevant accident might have been expected to result, from a cause other than the relevant accident;
  - (c) the assessment shall be made without reference to the particular circumstances of the claimant other than age, sex, and physical and mental condition;
  - (d) the disabilities resulting from such loss of faculty as may be prescribed shall be taken as amounting to 100 per cent. disablement and other disabilities shall be assessed accordingly.

#### **Textual Amendments**

**F325** Words in Sch. 6 para. 1 repealed (with savings for those entitled to severe disablement allowance for days immediately before 6.4.2001) (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(1), [Sch. 13 Pt. IV](#); [S.I. 2000/2958](#), [art. 2\(3\)\(g\)\(4\)\(5\)](#) (with [art. 4](#))

**F326** Words in Sch. 6 para. 1(b) repealed (with savings for those entitled to severe disablement allowance for days immediately before 6.4.2001) (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(1), [Sch. 13 Pt. IV](#); [S.I. 2000/2958](#), [art. 2\(3\)\(g\)\(4\)\(5\)](#) (with [art. 4](#))

- 2 Provision may be made by regulations for further defining the principles on which the extent of disablement is to be assessed and such regulations may in particular direct that a prescribed loss of faculty shall be treated as resulting in a prescribed degree of disablement; and, in connection with any such direction, nothing in paragraph 1(c) above prevents the making of different provision, in the case of loss of faculty in or affecting hand or arm, for right-handed and for left-handed persons.

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- 3 Regulations under paragraph 1(d) or 2 above may include provision—
- (a) for adjusting or reviewing an assessment made before the date of the coming into force of those regulations;
  - (b) for any resulting alteration of that assessment to have effect as from that date;
- so however that no assessment shall be reduced by virtue of this paragraph.

*Severe disablement allowance*

F327<sup>4</sup> .....

**Textual Amendments**

**F327** Sch. 6 paras. 4, 5 repealed (with savings for those entitled to severe disablement allowance for days immediately before 6.4.2001) (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(1\)](#), [Sch. 13 Pt. IV](#); S.I. 2000/2958, art. 2(3)(g)(4)(5) (with art. 4)

F327<sup>5</sup> .....

**Textual Amendments**

**F327** Sch. 6 paras. 4, 5 repealed (with savings for those entitled to severe disablement allowance for days immediately before 6.4.2001) (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(1\)](#), [Sch. 13 Pt. IV](#); S.I. 2000/2958, art. 2(3)(g)(4)(5) (with art. 4)

*Disablement benefit*

- 6 (1) Subject to sub-paragraphs (2) and (3) below, the period to be taken into account by an assessment for the purposes of section 103 above and Part II of Schedule 7 to this Act of the extent of a claimant's disablement shall be the period (beginning not earlier than the end of the period of 90 days referred to in section 103(6) above and in paragraph 9(3) of that Schedule and limited by reference either to the claimant's life or to a definite date) during which the claimant has suffered and may be expected to continue to suffer from the relevant loss of faculty.
- (2) If on any assessment the condition of the claimant is not such, having regard to the possibility of changes in that condition (whether predictable or not), as to allow of a final assessment being made up to the end of the period provided by sub-paragraph (1) above, then, subject to sub-paragraph (3) below—
- (a) a provisional assessment shall be made, taking into account such shorter period only as seems reasonable having regard to his condition and that possibility; and
  - (b) on the next assessment the period to be taken into account shall begin with the end of the period taken into account by the provisional assessment.
- (3) Where the assessed extent of a claimant's disablement amounts to less than 14 per cent., then, subject to sub-paragraphs (4) and (5) below, that assessment shall be a final assessment and the period to be taken into account by it shall not end before

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the earliest date on which it seems likely that the extent of the disablement will be less than 1 per cent.

- (4) Sub-paragraph (3) above does not apply in any case where it seems likely that—
- (a) the assessed extent of the disablement will be aggregated with the assessed extent of any present disablement, and
  - (b) that aggregate will amount to 14 per cent. or more.
- (5) Where the extent of the claimant's disablement is assessed at different percentages for different parts of the period taken into account by the assessment, then—
- (a) sub-paragraph (3) above does not apply in relation to the assessment unless the percentage assessed for the latest part of that period is less than 14 per cent., and
  - (b) in any such case that sub-paragraph shall apply only in relation to that part of that period (and subject to sub-paragraph (4) above).

**Modifications etc. (not altering text)**

- C21** Sch. 6 para. 6(1)(2) modified by [The Social Security \(Industrial Injuries\) \(Prescribed Diseases\) Regulations 1985 \(S.I. 1985/967\)](#), **reg. 29** (as substituted (22.9.2003) by [S.I. 2003/2190](#), **regs. 1, 2(2)**)
- C22** Sch. 6 para. 6(1) modified by [The Social Security \(Industrial Injuries\) \(Prescribed Diseases\) Regulations 1985 \(S.I. 1985/967\)](#), **reg. 20B(2)(b)** (as inserted (6.4.2006) by [S.I. 2006/586](#), **regs. 1(1), 2**)

7 An assessment for the purposes of section 103 above and Part II of Schedule 7 to this Act shall—

- (a) state the degree of disablement in the form of a percentage;
- (b) specify the period taken into account by the assessment; and
- (c) where that period is limited by reference to a definite date, specify whether the assessment is provisional or final;

but the percentage and the period shall not be specified more particularly than is necessary for the purpose of determining in accordance with section 103 above and Parts II and IV of Schedule 7 to this Act the claimant's rights as to disablement pension or gratuity and reduced earnings allowance (whether or not a claim has been made).

*Special provision as to entitlement to constant attendance allowance, etc.*

- 8 (1) For the purpose of determining whether a person is entitled—
- (a) to an increase of a disablement pension under section 104 above; or
  - (b) to a corresponding increase of any other benefit by virtue of paragraph 6(4)(b) or 7(2)(b) of Schedule 8 to this Act,

regulations may provide for the extent of the person's disablement resulting from the relevant injury or disease to be determined in such manner as may be provided for by the regulations by reference to all disabilities to which that person is subject which result either from the relevant injury or disease or from any other injury or disease in respect of which there fall to be made to the person payments of any of the descriptions listed in sub-paragraph (2) below.

- (2) Those payments are—
- (a) payments by way of disablement pension;

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- (b) payments by way of benefit under paragraph 4 or 7(1) of Schedule 8 to this Act; or
- (c) payments in such circumstances as may be prescribed by way of such other benefit as may be prescribed (being benefit in connection with any hostilities or with service as a member of Her Majesty's forces or of such other organisation as may be specified in the regulations).

## SCHEDULE 7

Section 106.

### INDUSTRIAL INJURIES BENEFITS

#### PART I

#### UNEMPLOYABILITY SUPPLEMENT

##### *Availability*

- 1 This Part of this Schedule applies only in relation to persons who were beneficiaries in receipt of unemployability supplement under section 58 of the 1975 Act immediately before 6th April 1987.

##### *Rate and duration*

- 2 (1) The weekly rate of a disablement pension shall, if as the result of the relevant loss of faculty the beneficiary is incapable of work and likely to remain so permanently, be increased by the amount specified in Schedule 4, Part V, paragraph 5.
- (2) An increase of pension under this paragraph is referred to in this Act as an “unemployability supplement”.
- (3) For the purposes of this paragraph a person may be treated as being incapable of work and likely to remain so permanently, notwithstanding that the loss of faculty is not such as to prevent him being capable of work, if it is likely to prevent his earnings in a year exceeding a prescribed amount not less than £104.
- (4) An unemployability supplement shall be payable for such period as may be determined at the time it is granted, but may be renewed from time to time.

##### *Increase of unemployability supplement*

- 3 (1) Subject to the following provisions of this paragraph, if on the qualifying date the beneficiary was—
- (a) a man under the age of 60, or
  - (b) a woman under the age of 55,
- the weekly rate of unemployability supplement shall be increased by the appropriate amount specified in Schedule 4, Part V, paragraph 6.
- (2) Where for any period the beneficiary is entitled to a Category A or Category B retirement pension <sup>F328</sup>... and the weekly rate of the pension includes an additional pension such as is mentioned in section 44(3)(b) above, for that period the relevant



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amount shall be deducted from the amount that would otherwise be the increase under this paragraph and the beneficiary shall be entitled to an increase only if there is a balance after that deduction and, if there is such a balance, only to an amount equal to it.

- (3) In this paragraph “the relevant amount” means an amount equal to the additional pension reduced by the amount of any reduction in the weekly rate of the retirement <sup>F329</sup> ... made by virtue of [<sup>F330</sup>section 46] of the Pensions Act.
- [<sup>F331</sup>(3A) In sub-paragraphs (2) and (3) above references to additional pension do not include any amount of additional pension attributable to units of additional pension.
- (3B) For units of additional pension, see section 14A.]
- (4) In this paragraph references to an additional pension are references to that pension after any increase under section 52(3) above but without any increase under paragraphs 1 and 2 of Schedule 5 to this Act.
- (5) In this paragraph “the qualifying date” means, subject to sub-paragraphs (6) and (7) below, the beginning of the first week for which the beneficiary qualified for unemployability supplement.
- (6) If the incapacity for work in respect of which unemployability supplement is payable forms part of a period of interruption of employment which has continued from a date earlier than the date fixed under sub-paragraph (5) above, the qualifying date means the first day in that period which is a day of incapacity for work, or such earlier day as may be prescribed.
- (7) Subject to sub-paragraph (6) above, if there have been two or more periods for which the beneficiary was entitled to unemployability supplement, the qualifying date shall be, in relation to unemployability supplement for a day in any one of those periods, the beginning of the first week of that period.
- (8) For the purposes of sub-paragraph (7) above—
- (a) a break of more than 8 weeks in entitlement to unemployability supplement means that the periods before and after the break are two different periods; and
  - (b) a break of 8 weeks or less is to be disregarded.
- (9) The Secretary of State may by regulations provide that sub-paragraph (8) above shall have effect as if for the references to 8 weeks there were substituted references to a larger number of weeks specified in the regulations.
- (10) In this paragraph “period of interruption of employment” has the same meaning as [<sup>F332</sup>a jobseeking period and any period linked to such a period has for the purposes of the Jobseekers Act 1995.]
- (11) The provisions of this paragraph are subject to [<sup>F333</sup>section 46(6) and (7) (entitlement to guaranteed minimum pensions and increases of unemployability supplement)].

#### Textual Amendments

**F328** Words in Sch. 7 para. 3(3) repealed (13.4.1995) by *Social Security (Incapacity for Work) Act 1994 (c. 18)*, s. 16(3), Sch. 1 para. 41(2)(b), **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4

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- F329** Words in Sch. 7 para. 3(2) repealed (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), Sch. 1 para. 41(2)(a), **Sch. 2**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F330** Words in Sch. 7 para. 3(3) substituted (7.2.1994) by Pension Schemes Act 1993 (c. 48), s. 193(2), **Sch. 8 para. 43(a)** (with s. 189, Schs. 6, 9); S.I. 1994/86
- F331** Sch. 7 para. 3(3A)(3B) inserted (12.10.2015) by The Pensions Act 2014 (Consequential Amendments) (Units of Additional Pension) Order 2014 (S.I. 2014/3213), arts. 1(2), **3**
- F332** Words in Sch. 7 para. 3(10) substituted (7.10.1996) by Jobseekers Act 1995 (c. 18), s. 41(2), **Sch. 2 para. 36(2)**; S.I. 1996/2208, art. 2(b)
- F333** Words in Sch. 7 para. 3(11) substituted (7.2.1994) by Pension Schemes Act 1993 (c. 48), s. 193(2), **Sch. 8 para. 43(b)** (with s. 189, Schs. 6, 9); S.I. 1994/86

#### Modifications etc. (not altering text)

- C23** Sch. 7 para. 3 modified (7.2.1994) by Pension Schemes Act 1993 (c. 48), s. 46(6)(7), 193(2) (with s. 189, Schs. 6, 9); S.I. 1994/86

#### *Increase for beneficiary's dependent children <sup>F334</sup>and qualifying young persons]*

#### Textual Amendments

- F334** Words in Sch. 7 para. 4 cross-heading inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 16(2)**

- 4 (1) Subject to the provisions of this paragraph and paragraph 5 below, the weekly rate of a disablement pension where the beneficiary is entitled to an unemployability supplement shall be increased for any period during which the beneficiary is entitled to child benefit in respect of <sup>F335</sup>one or more children or qualifying young persons].
- (2) The amount of the increase shall be as specified in Schedule 4, Part V, paragraph 7.
- (3) In any case where—
- <sup>F336</sup>(a) a beneficiary is one of two persons who are—
- (i) spouses or civil partners residing together, <sup>F337</sup>or]
- <sup>F338</sup>(ii) two people who are not married to, or civil partners of, each other but are living together <sup>F339</sup>as if they were a married couple or civil partners], and]]
- (b) the other person had earnings in any week,
- the beneficiary's right to payment of increases for the following week under this paragraph shall be determined in accordance with sub-paragraph (4) below.
- (4) No such increase shall be payable—
- (a) in respect of the first child <sup>F340</sup>or qualifying young person] where the earnings were <sup>F341</sup>£215] or more; and
- (b) in respect of a further child <sup>F340</sup>or qualifying young person] for each complete <sup>F342</sup>£28] by which the earnings exceeded <sup>F342</sup>£215].
- (5) The Secretary of State may by order substitute larger amounts for the amounts for the time being specified in sub-paragraph (4) above.
- (6) In this paragraph “week” means such period of 7 days as may be prescribed by regulations made for the purposes of this paragraph.

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### Textual Amendments

- F335** Words in Sch. 7 para. 4(1) substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), **Sch. 1 para. 16(2)(a)**
- F336** Sch. 7 para. 4(3)(a) substituted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 52(2)**; S.I. 2005/3175, art. 2(1), Sch. 1
- F337** Word in Sch. 7 para. 4(3)(a) inserted (E.W.) (13.3.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) Order 2014 \(S.I. 2014/560\)](#), art. 1(2), **Sch. 1 para. 22(9)(a)**; and inserted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), **Sch. 4 para. 2(20)(a)(i)**
- F338** Sch. 7 para. 4(3)(a)(ii) substituted for Sch. 7 para. 4(3)(a)(ii)(iii) (E.W.) (13.3.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) Order 2014 \(S.I. 2014/560\)](#), art. 1(2), **Sch. 1 para. 22(9)(a)**; and substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), **Sch. 4 para. 2(20)(a)(ii)**
- F339** Words in Sch. 7 para. 4(3)(a)(ii) substituted (2.12.2019) by [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\)](#), reg. 1(2), **Sch. 3 para. 14(2)(e)**
- F340** Words in Sch. 7 para. 4(4) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), **Sch. 1 para. 16(2)(b)**
- F341** Word in Sch. 7 para. 4(4)(a) substituted (11.4.2012) by [The Social Security \(Industrial Injuries\) \(Dependency\) \(Permitted Earnings Limits\) Order 2012 \(S.I. 2012/823\)](#), arts. 1, **2(a)**
- F342** Word in Sch. 7 para. 4(4)(b) substituted (11.4.2012) by [The Social Security \(Industrial Injuries\) \(Dependency\) \(Permitted Earnings Limits\) Order 2012 \(S.I. 2012/823\)](#), arts. 1, **2(b)**

### Modifications etc. (not altering text)

- C24** Sch. 7 para. 4(1) modified by [The Social Security Benefit \(Dependency\) Regulations 1977 \(S.I. 1977/343\)](#), **reg. 4B** (as substituted (9.4.2001) by S.I. 2000/1483, regs. 1, **5**)

### *Additional provisions as to increase under paragraph 4*

- 5 (1) An increase under paragraph 4 above of any amount in respect of a particular child [<sup>F343</sup>or qualifying young person] shall for any period be payable only if during that period one or other of the following conditions is satisfied with respect to the child [<sup>F343</sup>or qualifying young person]—
- the beneficiary would be treated for the purposes of Part IX of this Act as having the child [<sup>F343</sup>or qualifying young person] living with him; or
  - the requisite contributions are being made to the cost of providing for the child [<sup>F343</sup>or qualifying young person].
- (2) The condition specified in paragraph (b) of sub-paragraph (1) above is to be treated as satisfied if, and only if—
- such contributions are being made at a weekly rate not less than the amount referred to in that sub-paragraph—
    - by the beneficiary, or
    - where the beneficiary is one of two spouses [<sup>F344</sup>or civil partners] residing together, by them together; and
  - except in prescribed cases, the contributions are over and above those required for the purposes of satisfying section 143(1)(b) above.

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### Textual Amendments

- F343** Words in Sch. 7 para. 5(1) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 16\(3\)](#)
- F344** Words in Sch. 7 para. 5(2)(a)(ii) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 52\(3\)](#); S.I. 2005/3175, art. 2(1), Sch. 1

### *Increase for adult dependants*

- 6 (1) The weekly rate of a disablement pension where the beneficiary is entitled to an unemployability supplement shall be increased under this paragraph for any period during which—
- (a) the beneficiary is—
    - (i) residing with his spouse [<sup>F345</sup>or civil partner], or
    - (ii) contributing to the maintenance of his spouse [<sup>F345</sup>or civil partner] at the requisite rate; or
  - (b) a person—
    - (i) who is neither the spouse [<sup>F345</sup>or civil partner] of the beneficiary nor a child [<sup>F346</sup>or qualifying young person], and
    - (ii) in relation to whom such further conditions as may be prescribed are fulfilled,
 has the care of [<sup>F347</sup>one or more children or qualifying young persons] in respect of whom the beneficiary is entitled to child benefit.
- (2) The amount of the increase under this paragraph shall be that specified in Schedule 4, Part V, paragraph 8 and the requisite rate for the purposes of sub-paragraph (1)(a) above is a weekly rate not less than that amount.
- (3) Regulations may provide that, for any period during which—
- (a) the beneficiary is contributing to the maintenance of his or her spouse [<sup>F348</sup>or civil partner] at the requisite rate, and
  - (b) the weekly earnings of the spouse [<sup>F348</sup>or civil partner] exceed such amount as may be prescribed,
- there shall be no increase of benefit under this paragraph.
- (4) Regulations may provide that, for any period during which the beneficiary is residing with his or her spouse [<sup>F349</sup>or civil partner] and the spouse [<sup>F349</sup>or civil partner] has earnings—
- (a) the increase of benefit under this paragraph shall be subject to a reduction in respect of the spouse's [<sup>F350</sup>or civil partner's] earnings; or
  - (b) there shall be no increase of benefit under this paragraph.
- (5) Regulations may, in a case within sub-paragraph (1)(b) above in which the person there referred to is residing with the beneficiary and fulfils such further conditions as may be prescribed, authorise an increase of benefit under this paragraph, but subject, taking account of the earnings of the person residing with the beneficiary, other than such of that person's earnings from employment by the beneficiary as may be prescribed, to provisions comparable to those that may be made by virtue of sub-paragraph (4) above.

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- (6) Regulations under this paragraph may, in connection with any reduction or extinguishment of an increase in benefit in respect of earnings, prescribe the method of calculating or estimating the earnings.
- (7) A beneficiary shall not be entitled to an increase of benefit under this paragraph in respect of more than one person for the same period.

#### Textual Amendments

- F345** Words in Sch. 7 para. 6(1) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 52\(4\)\(a\)](#); S.I. 2005/3175, art. 2(1), Sch. 1
- F346** Words in Sch. 7 para. 6(1) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 16\(4\)\(a\)](#)
- F347** Words in Sch. 7 para. 6(1) substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 16\(4\)\(b\)](#)
- F348** Words in Sch. 7 para. 6(3) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 52\(4\)\(a\)](#); S.I. 2005/3175, art. 2(1), Sch. 1
- F349** Words in Sch. 7 para. 6(4) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 52\(4\)\(a\)](#); S.I. 2005/3175, art. 2(1), Sch. 1
- F350** Words in Sch. 7 para. 6(4)(a) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 52\(4\)\(b\)](#); S.I. 2005/3175, art. 2(1), Sch. 1

#### Modifications etc. (not altering text)

- C25** Sch. 7 para. 6(1) modified by [The Social Security Benefit \(Dependency\) Regulations 1977 \(S.I. 1977/343\)](#), [reg. 4B](#) (as substituted (9.4.2001) by S.I. 2000/1483, regs. 1, 5)

#### *Earnings to include occupational and personal pensions for purposes of disablement pension*

- 7 (1) Except as may be prescribed, any reference to earnings in paragraph 4 or 6 above includes a reference to payments by way of occupational or personal pension.
- (2) For the purposes of those paragraphs, the Secretary of State may by regulations provide, in relation to cases where payments by way of occupational or personal pension are made otherwise than weekly, that any necessary apportionment of the payments shall be made in such manner and on such basis as may be prescribed.

#### *Dependency increases: continuation of awards in cases of fluctuating earnings*

- 8 (1) Where a beneficiary—
  - (a) has been awarded an increase of benefit under paragraph 4 or 6 above, but
  - (b) ceases to be entitled to the increase by reason only that the weekly earnings of some other person (“the relevant earner”) exceed the amount of the increase or, as the case may be, some specified amount,then, if and so long as the beneficiary would have continued to be entitled to the increase, disregarding any such excess of earnings, the award shall continue in force but the increase shall not be payable for any week if the earnings relevant to that week exceed the amount of the increase or, as the case may be, the specified amount.
- (2) In this paragraph the earnings which are relevant to any week are those earnings of the relevant earner which, apart from this paragraph, would be taken into account in determining whether the beneficiary is entitled to the increase in question for that week.

*Status: Point in time view as at 12/04/2021.*

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## PART II

### DISABLEMENT GRATUITY

- 9 (1) An employed earner shall be entitled to a disablement gratuity, if—
- (a) he made a claim for disablement benefit before 1st October 1986;
  - (b) he suffered as the result of the relevant accident from loss of physical or mental faculty such that the extent of the resulting disablement assessed in accordance with Schedule 6 to this Act amounts to not less than 1 per cent.; and
  - (c) the extent of the disablement is assessed for the period taken into account as amounting to less than 20 per cent.
- (2) A disablement gratuity shall be—
- (a) of an amount fixed, in accordance with the length of the period and the degree of the disablement, by a prescribed scale, but not in any case exceeding the amount specified in Schedule 4, Part V, paragraph 9; and
  - (b) payable, if and in such cases as regulations so provide, by instalments.
- (3) A person shall not be entitled to disablement gratuity until after the expiry of the period of 90 days (disregarding Sundays) beginning with the day of the relevant accident.

## PART III

### INCREASE OF DISABLEMENT PENSION DURING HOSPITAL TREATMENT

- 10 (1) This Part of this Schedule has effect in relation to a period during which a person is receiving medical treatment as an in-patient in a hospital or similar institution and which—
- (a) commenced before 6th April 1987; or
  - (b) commenced after that date but within a period of 28 days from the end of the period during which he last received an increase of benefit under section 62 of the 1975 Act or this paragraph in respect of such treatment for the relevant injury or loss of faculty.
- (2) Where a person is awarded disablement benefit, but the extent of his disablement is assessed for the period taken into account by the assessment at less than 100 per cent., it shall be treated as assessed at 100 per cent. for any part of that period, whether before or after the making of the assessment or the award of benefit, during which he receives, as an in-patient in a hospital or similar institution, medical treatment for the relevant injury or loss of faculty.
- (3) Where the extent of the disablement is assessed for that period at less than 20 per cent., sub-paragraph (2) above shall not affect the assessment; but in the case of a disablement pension payable by virtue of this paragraph to a person awarded a disablement gratuity wholly or partly in respect of the same period, the weekly rate of the pension (after allowing for any increase under Part V of this Act) shall be reduced by the amount prescribed as being the weekly value of his gratuity.

*Status: Point in time view as at 12/04/2021.*

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## PART IV

### REDUCED EARNINGS ALLOWANCE

- 11 (1) Subject to the provisions of this paragraph, an employed earner shall be entitled to reduced earnings allowance if—
- (a) he is entitled to a disablement pension or would be so entitled if that pension were payable where disablement is assessed at not less than 1 per cent.; and
  - (b) as a result of the relevant loss of faculty, he is either—
    - (i) incapable, and likely to remain permanently incapable, of following his regular occupation; and
    - (ii) incapable of following employment of an equivalent standard which is suitable in his case,or is, and has at all times since the end of the period of 90 days referred to in section 103(6) above been, incapable of following that occupation or any such employment;
- but a person shall not be entitled to reduced earnings allowance to the extent that the <sup>M7</sup>relevant loss of faculty results from an accident happening on or after 1st October 1990 (the day on which section 3 of the Social Security Act 1990 came into force) [<sup>F351</sup>and a person shall not be entitled to reduced earnings allowance—
- (i) in relation to a disease prescribed on or after 10th October 1994 under section 108(2) above; or
  - (ii) in relation to a disease prescribed before 10th October 1994 whose prescription is extended on or after that date under section 108(2) above but only in so far as the prescription has been so extended].
- (2) A person—
- (a) who immediately before that date is entitled to reduced earnings allowance in consequence of the relevant accident; but
  - (b) who subsequently ceases to be entitled to that allowance for one or more days,
- shall not again be entitled to reduced earnings allowance in consequence of that accident; but this sub-paragraph does not prevent the making at any time of a claim for, or an award of, reduced earnings allowance in consequence of that accident for a period which commences not later than the day after that on which the claimant was last entitled to that allowance in consequence of that accident.
- (3) For the purposes of sub-paragraph (2) above—
- (a) a person who, apart from section 103(6) above, would have been entitled to reduced earnings allowance immediately before 1st October 1990 shall be treated as entitled to that allowance on any day (including a Sunday) on which he would have been entitled to it apart from that provision;
  - (b) regulations may prescribe other circumstances in which a person is to be treated as entitled, or as having been entitled, to reduced earnings allowance on any prescribed day.
- (4) The Secretary of State may by regulations provide that in prescribed circumstances employed earner's employment in which a claimant was engaged when the relevant accident took place but which was not his regular occupation is to be treated as if it had been his regular occupation.
- (5) In sub-paragraph (1) above—



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- (a) references to a person’s regular occupation are to be taken as not including any subsidiary occupation, except to the extent that they fall to be treated as including such an occupation by virtue of regulations under sub-paragraph (4) above; and
- (b) employment of an equivalent standard is to be taken as not including employment other than employed earner’s employment;
- and in assessing the standard of remuneration in any employment, including a person’s regular occupation, regard is to be had to his reasonable prospect of advancement.
- (6) For the purposes of this Part of this Schedule a person’s regular occupation is to be treated as extending to and including employment in the capacities to which the persons in that occupation (or a class or description of them to which he belonged at the time of the relevant accident) are in the normal course advanced, and to which, if he had continued to follow that occupation without having suffered the relevant loss of faculty, he would have had at least the normal prospects of advancement; and so long as he is, as a result of the relevant loss of faculty, deprived in whole or in part of those prospects, he is to be treated as incapable of following that occupation.
- (7) Regulations may for the purposes of this Part of this Schedule provide that a person is not to be treated as capable of following an occupation or employment merely because of his working thereat during a period of trial or for purposes of rehabilitation or training or in other prescribed circumstances.
- (8) Reduced earnings allowance shall be awarded—
- (a) for such period as may be determined at the time of the award; and
- (b) if at the end of that period the beneficiary submits a fresh claim for the allowance, for such further period, commencing as mentioned in sub-paragraph (2) above, as may be determined.
- (9) The award may not be for a period longer than the period to be taken into account under paragraph 4 or 6 of Schedule 6 to this Act.
- (10) Reduced earnings allowance shall be payable at a rate determined by reference to the beneficiary’s probable standard of remuneration during the period for which it is granted in any employed earner’s employments which are suitable in his case and which he is likely to be capable of following as compared with that in the relevant occupation, but in no case at a rate higher than 40 per cent. of the maximum rate of a disablement pension or at a rate such that the aggregate of disablement pension (not including increases in disablement pension under any provision of this Act) and reduced earnings allowance awarded to the beneficiary exceeds 140 per cent. of the maximum rate of a disablement pension.
- (11) Sub-paragraph (10) above shall have effect in the case of a person who retired from regular employment before 6th April 1987 with the substitution for “140 per cent.” of “100 per cent.”.
- (12) In sub-paragraph (10) above “the relevant occupation” means—
- (a) in relation to a person who is entitled to reduced earnings allowance by virtue of regulations under sub-paragraph (4) above, the occupation in which he was engaged when the relevant accident took place; and
- (b) in relation to any other person who is entitled to reduced earnings allowance, his regular occupation within the meaning of sub-paragraph (1) above.

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- [<sup>F352</sup>(12A) The reference in sub-paragraph (11) above to a person who has retired from regular employment includes a reference—
- (a) to a person who under subsection (3) of section 27 of the 1975 Act was treated for the purposes of that Act as having retired from regular employment; and
  - (b) to a person who under subsection (5) of that section was deemed for those purposes to have retired from it.]
- (13) On any award except the first the probable standard of his remuneration shall be determined in such manner as may be prescribed; and, without prejudice to the generality of this sub-paragraph, regulations may provide in prescribed circumstances for the probable standard of remuneration to be determined by reference—
- (a) to the standard determined at the time of the last previous award of reduced earnings allowance; and
  - (b) to scales or indices of earnings in a particular industry or description of industries or any other data relating to such earnings.
- (14) In this paragraph “maximum rate of a disablement pension” means the rate specified in the first entry in column (2) of Schedule 4, Part V, paragraph 1 and does not include increases in disablement pension under any provision of this Act.

#### Textual Amendments

**F351** Words in Sch. 7 para. 11(1) added by SI 1985/967 reg. 14A (as inserted) (10.10.1994) by [The Social Security \(Industrial Injuries\) \(Prescribed Diseases\) Amendment Regulations 1994 \(S.I. 1994/2343\)](#), regs. 1(1), 3

**F352** Sch. 7 para. 11(12A) inserted (temp.) (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 6, 7(2), Sch. 4 paras. 1, 10

#### Marginal Citations

**M7** 1990 c. 27.

#### Supplementary

- 12 (1) A person who on 10th April 1988 or 9th April 1989 satisfies the conditions—
- (a) that he has attained pensionable age;
  - (b) that he has retired from regular employment; and
  - (c) that he is entitled to reduced earnings allowance,
- shall be entitled to that allowance for life.
- (2) In the case of any beneficiary who is entitled to reduced earnings allowance by virtue of sub-paragraph (1) above, the allowance shall be payable, subject to any enactment contained in Part V or VI of this Act or in the Administration Act and to any regulations made under any such enactment, at the weekly rate at which it was payable to the beneficiary on the relevant date or would have been payable to him on that date but for any such enactment or regulations.
- (3) For the purpose of determining under sub-paragraph (2) above the weekly rate of reduced earnings allowance payable in the case of a qualifying beneficiary, it shall

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be assumed that the weekly rate at which the allowance was payable to him on the relevant date was—

- (a) £25.84, where that date is 10th April 1988, or
- (b) £26.96, where that date is 9th April 1989.

(4) In sub-paragraph (3) above “qualifying beneficiary” means a person entitled to reduced earnings allowance by virtue of sub-paragraph (1) above who—

- (a) did not attain pensionable age before 6th April 1987, or
- (b) did not retire from regular employment before that date,

and who, on the relevant date, was entitled to the allowance at a rate which was restricted under paragraph 11(10) above by reference to 40 per cent. of the maximum rate of disablement pension.

(5) For a beneficiary who is entitled to reduced earnings allowance by virtue of satisfying the conditions in sub-paragraph (1) above on 10th April 1988 the relevant date is that date.

(6) For a beneficiary who is entitled to it by virtue only of satisfying those conditions on 9th April 1989 the relevant date is that date.

[<sup>F353</sup>(7) The reference in sub-paragraph (1) above to a person who has retired from regular employment includes a reference—

- (a) to a person who under subsection (3) of section 27 of the 1975 Act was treated for the purposes of that Act as having retired from regular employment; and
- (b) to a person who under subsection (5) of that section was deemed for those purposes to have retired from it.]

#### **Textual Amendments**

**F353** Sch. 7 para. 12(7) inserted (temp.) (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992](#) (c. 6), ss. 6, 7(2), Sch. 4 paras. 1, 11

## **PART V**

### RETIREMENT ALLOWANCE

- 13 (1) Subject to the provisions of this Part of this Schedule, a person who—
- (a) has attained pensionable age; and
  - (b) gives up regular employment on or after 10th April 1989; and
  - (c) was entitled to reduced earnings allowance (by virtue either of one award or of a number of awards) on the day immediately before he gave up such employment,

shall cease to be entitled to reduced earnings allowance as from the day on which he gives up regular employment.

(2) If the day before a person ceases under sub-paragraph (1) above to be entitled to reduced earnings allowance he is entitled to the allowance (by virtue either of one award or of a number of awards) at a weekly rate or aggregate weekly rate of not less than £2.00, he shall be entitled to a benefit, to be known as “retirement allowance”.

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- (3) Retirement allowance shall be payable to him (subject to any enactment contained in Part V or VI of this Act or in the Administration Act and to any regulations made under any such enactment) for life.
- (4) Subject to sub-paragraph (6) below, the weekly rate of a beneficiary's retirement allowance shall be—
  - (a) 25 per cent. of the weekly rate at which he was last entitled to reduced earnings allowance; or
  - (b) 10 per cent. of the maximum rate of a disablement pension, whichever is the less.
- (5) For the purpose of determining under sub-paragraph (4) above the weekly rate of retirement allowance in the case of a beneficiary who—
  - (a) retires or is deemed to have retired on 10th April 1989, and
  - (b) on 9th April 1989 was entitled to reduced earnings allowance at a rate which was restricted under paragraph 11(10) above by reference to 40 per cent. of the maximum rate of disablement pension,it shall be assumed that the weekly rate of reduced earnings allowance to which he was entitled on 9th April 1989 was £26.96.
- (6) If the weekly rate of the beneficiary's retirement allowance—
  - (a) would not be a whole number of pence; and
  - (b) would exceed the whole number of pence next below it by 1/2p or more,the beneficiary shall be entitled to retirement allowance at a rate equal to the next higher whole number of pence.
- (7) The sums falling to be calculated under sub-paragraph (4) above are subject to alteration by orders made by the Secretary of State under section 150 of the Administration Act.
- (8) Regulations may—
  - (a) make provision with respect to the meaning of “regular employment” for the purposes of this paragraph; and
  - (b) prescribe circumstances in which, and periods for which, a person is or is not to be regarded for those purposes as having given up such employment.
- (9) Regulations under sub-paragraph (8) above may, in particular—
  - (a) provide for a person to be regarded—
    - (i) as having given up regular employment, notwithstanding that he is or intends to be an earner; or
    - (ii) as not having given up regular employment, notwithstanding that he has or may have one or more days of interruption of employment; and
  - (b) prescribe circumstances in which a person is or is not to be regarded as having given up regular employment by reference to—
    - (i) the level or frequency of his earnings during a prescribed period; or
    - (ii) the number of hours for which he works during a prescribed period calculated in a prescribed manner.
- [<sup>F354</sup>(10) “Day of interruption of employment” means a day which forms part of—
  - (a) a jobseeking period (as defined by the Jobseekers Act 1995), or

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(b) a linked period (as defined by that Act).]

(11) In this paragraph “maximum rate of a disablement pension” means the rate specified in the first entry in column (2) of Schedule 4, Part V, paragraph 1 and does not include increases in disablement pension under any provision of this Act.

#### Textual Amendments

**F354** Sch. 7 para. 13(10) substituted (7.10.1996) by [Jobseekers Act 1995 \(c. 18\)](#), s. 41(2), **Sch. 2 para. 36(3)**; S.I. 1996/2208, art. 2(b)

#### Modifications etc. (not altering text)

**C26** Sch. 7 para. 13(4): power to amend conferred (1.7.1992) by [Social Security Administration Act 1992 \(c. 5\)](#), ss. **150(1)(g)**, 151, 192(4)

**C27** Sch. 7 para. 13(4): sum amended (with effect in accordance with arts. 1(4)(5), 7 of the amending S.I.) by [The Social Security Benefits Up-rating Order 2021 \(S.I. 2021/162\)](#), arts. 1(3)(c), **4(2)**

## PART VI

### INDUSTRIAL DEATH BENEFIT

#### *Introductory*

- 14 (1) This Part of this Schedule only has effect in relation to deaths before 11th April 1988.
- [<sup>F355</sup>(1A) No claim may be made for industrial death benefit after the coming into force of this sub-paragraph.]
- (2) In this Part of this Schedule “the deceased” means the person in respect of whose death industrial death benefit is claimed or payable.

#### Textual Amendments

**F355** Sch. 7 para. 14(1A) inserted (5.12.2012) by [Welfare Reform Act 2012 \(c. 5\)](#), ss. **67**, 150(3); S.I. 2012/2530, art. 2(6)(c)

#### *Widow's benefit (entitlement)*

- 15 (1) The widow of the deceased shall be entitled to death benefit if at his death either—
- (a) she was residing with him; or
  - (b) she was receiving or entitled to receive, or would but for the relevant accident have been receiving or entitled to receive, from him periodical payments for her maintenance of not less than the prescribed amount.
- (2) In the case of a widow, death benefit shall be a pension commencing from the death of the deceased and payable, at the weekly rate for the time being applicable under paragraph 16 below for life or until she remarries [<sup>F356</sup>or forms a civil partnership].
- (3) A pension under this paragraph shall not be payable for any period during which the beneficiary is living as [<sup>F357</sup>a married couple with a person whom she is not married to or in a civil partnership with.]

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(4) In this paragraph—

- (a) references to a widow receiving or being entitled to receive payments from the deceased are only to her receiving or being entitled to receive (whether from him or from another) payments provided or procured by the deceased; and
- (b) “entitled” means, in relation to any such payments, entitled under any order of a court, trust or agreement which the widow has taken reasonable steps to enforce.

#### Textual Amendments

**F356** Words in Sch. 7 para. 15(2) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\), s. 263\(8\)\(d\)](#), [Sch. 24 para. 52\(5\)\(a\)](#); S.I. 2005/3175, art. 2(1), Sch. 1

**F357** Words in Sch. 7 para. 15(3) substituted (E.W.) (13.3.2014) by [The Marriage \(Same Sex Couples\) Act 2013 \(Consequential and Contrary Provisions and Scotland\) Order 2014 \(S.I. 2014/560\)](#), art. 1(2), [Sch. 1 para. 22\(9\)\(b\)](#); substituted (S.) (16.12.2014) by [The Marriage and Civil Partnership \(Scotland\) Act 2014 and Civil Partnership Act 2004 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3229\)](#), art. 1(2), [Sch. 4 para. 2\(20\)\(b\)](#)

#### *Widow's benefit (rate)*

- 16 (1) The weekly rate of a pension payable under paragraph 15 above shall, for the period of 26 weeks next following the deceased's death, be the initial rate specified in Schedule 4, Part V, paragraph 10.
- (2) The weekly rate of the pension shall, after the end of that period, be the higher permanent rate specified in that paragraph—
- (a) for any period for which the widow is entitled, or is treated by regulations as entitled, to an allowance for children [<sup>F358</sup>or qualifying young persons] under paragraph 18 below; or
  - (b) where the widow was over the age of 50 at the deceased's death or was over the age of 40 at the end of the period for which she was entitled to such an allowance; or
  - (c) where the widow at the deceased's death was permanently incapable of self-support; or
  - (d) while the widow is pregnant by the deceased.
- (3) After the end of the period of 26 weeks referred to in sub-paragraph (1) above, the weekly rate of the pension shall, in any case not within sub-paragraph (2) above, be the lower permanent rate specified in Schedule 4, Part V, paragraph 10.

#### Textual Amendments

**F358** Words in Sch. 7 para. 16(2)(a) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\)](#), [Sch. 1 para. 16\(5\)](#)

#### *Widower's benefit (entitlement and rate)*

- 17 (1) The widower of the deceased shall be entitled to death benefit if at her death he—

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- (a) was being wholly or mainly maintained by her or would but for the relevant accident have been so maintained; and
  - (b) was permanently incapable of self-support.
- (2) In the case of a widower, death benefit shall be a pension at the weekly rate specified in Schedule 4, Part V, paragraph 11 commencing from the death of the deceased and payable for life.

*[<sup>F359</sup>Deceased's] family*

#### Textual Amendments

**F359** Words in Sch. 7 para. 18 cross-heading substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 16\(6\)](#)

- 18 (1) Subject to paragraph 19 below, where at his death the deceased was entitled to child benefit in respect of [<sup>F360</sup>one or more children or qualifying young persons], then, for any period for which—
- (a) the widow of the deceased is entitled—
    - (i) to death benefit (other than a gratuity) under paragraphs 15 and 16 above; and
    - (ii) to child benefit in respect of that child [<sup>F361</sup>or qualifying young person] or one or more of those children [<sup>F362</sup>or qualifying young persons]; or
  - (b) such other person as may be prescribed is entitled to child benefit in respect of that child [<sup>F361</sup>or qualifying young person] or one or more of those children [<sup>F362</sup>or qualifying young persons],
- the widow or, as the case may be, the person so prescribed shall be entitled in respect of that child [<sup>F361</sup>or qualifying young person], or in respect of each respectively of those children [<sup>F362</sup>or qualifying young persons], to death benefit by way of an allowance at the weekly rate specified in Schedule 4, Part V, paragraph 12.
- (2) Paragraph 5 above applies in relation to an allowance under this paragraph as it applies in relation to an increase of benefit under paragraph 4 above.

#### Textual Amendments

**F360** Words in Sch. 7 para. 18 substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 16\(6\)\(a\)](#)

**F361** Words in Sch. 7 para. 18 inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 16\(6\)\(b\)](#)

**F362** Words in Sch. 7 para. 18 inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 16\(6\)\(c\)](#)

#### Modifications etc. (not altering text)

**C28** Sch. 7 para. 18(1)(a)(ii) modified by [The Social Security Benefit \(Dependency\) Regulations 1977 \(S.I. 1977/343\)](#), [reg. 4B](#) (as substituted (9.4.2001) by [S.I. 2000/1483](#), [regs. 1, 5](#))



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*Limits of entitlement to industrial death benefit in respect of children [<sup>F363</sup>and qualifying young persons]*

**Textual Amendments**

**F363** Words in Sch. 7 para. 19 cross-heading inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 16\(7\)](#)

- 19 Where two or more persons satisfy the conditions, in respect of the same death, for receipt of an allowance or allowances under paragraph 18 above for any period—
- (a) not more than one of those persons shall be entitled for that period to such an allowance in respect of the same child [<sup>F364</sup>or qualifying young person];
  - (b) where the deceased leaves a widow or widower, then for any period for which she or he is entitled to death benefit as the deceased's widow or widower and satisfies the conditions for receipt of such an allowance in respect of a child [<sup>F364</sup>or qualifying young person], she or he shall be entitled to the allowance in respect of that child;
  - (c) subject to sub-paragraph (b) above, regulations may make provision as to the priority in any prescribed circumstances of two or more persons satisfying the said conditions.

**Textual Amendments**

**F364** Words in Sch. 7 para. 19 inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 16\(7\)](#)

*Death of person with constant attendance allowance*

- 20 (1) If a person dies at a time when—
- (a) he is entitled to an increase under section 104 above of a disablement pension and the amount of the increase is not less than the amount which at that time is specified in Schedule 4, Part V, paragraph 2(a); or
  - (b) he would have been so entitled but for having received medical or other treatment as an in-patient in a hospital or similar institution,
- he is to be regarded for the purposes of entitlement to industrial death benefit as having died as a result of the injury in respect of which the disablement pension was payable.
- (2) The reference in sub-paragraph (1) above to an increase under section 104 above includes only a payment by way of increase of a disablement pension, and in particular does not include any payment for constant attendance under paragraph 7(2)(b) of Schedule 8 to this Act.
- (3) Sub-paragraph (1) above does not affect death benefit where the death occurred before 26th July 1971.

*Pulmonary disease*

- 21 (1) If a person dies as a result of any pulmonary disease and—
- (a) he was entitled, for a period which includes the date of his death, to disablement pension or gratuity in respect of pneumoconiosis or byssinosis or pneumoconiosis accompanied by tuberculosis; and

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- (b) the extent of the disablement in respect of which the benefit was payable was assessed for such a period at not less than 50 per cent., then, subject to sub-paragraph (2) below, his death shall be treated, for the purposes of this Part of this Schedule, as having been caused by the disease in respect of which the benefit was payable.
- (2) Unless regulations provide otherwise, the requirements of paragraph (b) of sub-paragraph (1) above shall be treated as unsatisfied in a case where, had the physical condition of the deceased at the time of the assessment been normal, apart from the diseases mentioned in paragraph (a) of that sub-paragraph, the extent of the disablement in question would have been assessed at less than 50 per cent.
- (3) This paragraph does not affect death benefit where the death occurred before 30th March 1977.

F365 SCHEDULE 8

Section 111.

INDUSTRIAL INJURIES AND DISEASES (OLD CASES)

**Textual Amendments**

**F365** Sch. 8 repealed (30.10.2012 for specified purposes, 5.12.2012 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\)](#), ss. **64(2)**, 150(3); S.I. 2012/2530, art. 2(5)(a)(6)(a)

F365 **PART I**

WORKMEN'S COMPENSATION AND INDUSTRIAL DISEASES  
 BENEFIT IN RESPECT OF EMPLOYMENT BEFORE 5TH JULY 1948

.....

F365 **PART II**

REGULATIONS PROVIDING FOR BENEFIT

.....

F365 **PART III**

INTERPRETATION

.....

*Status: Point in time view as at 12/04/2021.*

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## SCHEDULE 9

Section 144(2).

### EXCLUSIONS FROM ENTITLEMENT TO CHILD BENEFIT

*Children [<sup>F366</sup>and qualifying young persons] in detention, care, etc.*

#### Textual Amendments

**F366** Words in Sch. 9 para. 1 cross-heading inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 17\(2\)](#)

- 1 Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child [<sup>F367</sup>or qualifying young person] for any week if in that week the child [<sup>F368</sup>or qualifying young person]—
- (a) is undergoing imprisonment or detention in legal custody;
  - <sup>F369</sup>(b) is subject to a compulsory supervision order (within the meaning of section 83 of the Children’s Hearings (Scotland) Act 2011) and is residing in a residential establishment (within the meaning of section 202(1) of that Act);] or
  - (c) is in the care of a local authority in such circumstances as may be prescribed.

#### Textual Amendments

**F367** Words in Sch. 9 para. 1 inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 17\(2\)\(a\)](#)

**F368** Words in Sch. 9 para. 1 inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 17\(2\)\(b\)](#)

**F369** Sch. 9 para. 1(b) substituted (24.6.2013) by [The Children’s Hearings \(Scotland\) Act 2011 \(Consequential and Transitional Provisions and Savings\) Order 2013 \(S.I. 2013/1465\), art. 1\(2\), Sch. 1 para. 4\(3\)](#)

*F370* ...

#### Textual Amendments

**F370** Sch. 9 para. 2 and cross-heading repealed (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 17\(3\), Sch. 2 Pt. 1](#)

<sup>F370</sup>2 .....

*Married children [<sup>F371</sup>and qualifying young persons]*

#### Textual Amendments

**F371** Words in Sch. 9 para. 3 cross-heading inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 17\(4\)](#)

*Status: Point in time view as at 12/04/2021.*

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- 3 Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child [<sup>F372</sup>or qualifying young person] who is married [<sup>F373</sup>or is a civil partner].

**Textual Amendments**

**F372** Words in Sch. 9 para. 3 inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), **Sch. 1 para. 17(4)**

**F373** Words in Sch. 9 para. 3 inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 54**; S.I. 2005/3175, art. 2(1), Sch. 1

*Persons exempt from tax*

<sup>F374</sup>4 .....

**Textual Amendments**

**F374** Sch. 9 para. 4 repealed (26.2.2003 for specified purposes, 1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), ss. 57(a), 61, **Sch. 6**; S.I. 2003/392, art. 2

*Children entitled to severe disablement allowance*

<sup>F375</sup>5 .....

**Textual Amendments**

**F375** Sch. 9 para. 5 repealed (with savings for those entitled to severe disablement allowance for days immediately before 6.4.2001) (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(1), **Sch. 13 Pt. IV**; S.I. 2000/2958, art. 2(3)(g)(4)(5) (with art. 4)

SCHEDULE 10

Section 144(3).

PRIORITY BETWEEN PERSONS ENTITLED TO CHILD BENEFIT

*Person with prior award*

- 1 (1) Subject to sub-paragraph (2) below, as between a person claiming child benefit in respect of a child [<sup>F376</sup>or qualifying young person] for any week and a person to whom child benefit in respect of that child [<sup>F377</sup>or qualifying young person] for that week has already been awarded when the claim is made, the latter shall be entitled.
- (2) Sub-paragraph (1) above shall not confer any priority where the week to which the claim relates is later than the third week following that in which the claim is made.

**Textual Amendments**

**F376** Words in Sch. 10 para. 1(1) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), **Sch. 1 para. 18(2)(a)**

*Status: Point in time view as at 12/04/2021.*

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**F377** Words in Sch. 10 para. 1(1) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\)](#), [Sch. 1 para. 18\(2\)\(b\)](#)

*Person having child [<sup>F378</sup>or qualifying young person] living with him*

#### Textual Amendments

**F378** Words in Sch. 10 para. 2 cross-heading inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\)](#), [Sch. 1 para. 18\(3\)](#)

- 2 Subject to paragraph 1 above, as between a person entitled for any week by virtue of paragraph (a) of subsection (1) of section 143 above and a person entitled by virtue of paragraph (b) of that subsection the former shall be entitled.

*[<sup>F379</sup>Opposite-sex spouses or civil partners*

#### Textual Amendments

**F379** [Sch. 10 para. 3](#) and cross-heading substituted (2.12.2019) by [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\), reg. 1\(2\)](#), [Sch. 3 para. 14\(5\)\(a\)](#)

- 3 Subject to paragraphs 1 and 2 above, as between a man and woman who are married to, or civil partners of, each other and are residing together, the woman shall be entitled.]

*Parents*

- 4 (1) Subject to paragraphs 1 to 3 above, as between a person who is and one who is not a parent of the child [<sup>F380</sup>or qualifying young person] the parent shall be entitled.  
(2) Subject as aforesaid, as between two persons residing together who are parents of the child [<sup>F380</sup>or qualifying young person] but [<sup>F381</sup>do not fall within paragraph 3], the mother shall be entitled.

#### Textual Amendments

**F380** Words in Sch. 10 para. 4 inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\)](#), [Sch. 1 para. 18\(4\)](#)  
**F381** Words in [Sch. 10 para. 4\(2\)](#) substituted (2.12.2019) by [The Civil Partnership \(Opposite-sex Couples\) Regulations 2019 \(S.I. 2019/1458\), reg. 1\(2\)](#), [Sch. 3 para. 14\(5\)\(b\)](#)

*Other cases*

- 5 As between persons not falling within paragraphs 1 to 4 above, such one of them shall be entitled as they may jointly elect or, in default of election, as the Secretary of State may in his discretion determine.

*Supplementary*

- 6 (1) Any election under this Schedule shall be made in the prescribed manner.

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(2) Regulations may provide for exceptions from and modifications of the provisions of paragraphs 1 to 5 above in relation to such cases as may be prescribed.

SCHEDULE 11

Section 153(3).

CIRCUMSTANCES IN WHICH PERIODS OF  
 ENTITLEMENT TO STATUTORY SICK PAY DO NOT ARISE

1 A period of entitlement does not arise in relation to a particular period of incapacity for work in any of the circumstances set out in paragraph 2 below or in such other circumstances as may be prescribed.

[<sup>F382</sup>1A Regulations under paragraph 1 above must be made with the concurrence of the Treasury.]

**Textual Amendments**  
**F382** Sch. 11 para. 1A inserted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(2)(a), [Sch. 1 para. 20](#); S.I. 1999/527, art. 2(b), [Sch. 2](#) (with arts. 3-6)

2 The circumstances are that—

- <sup>F383</sup>(a) .....
- <sup>F384</sup>(b) .....
- (c) at the relevant date the employee’s normal weekly earnings are less than the lower earnings limit then in force under section 5(1)(a) above;
- [<sup>F385</sup>(d) in the period of 57 days ending immediately before the relevant date the employee had at least one day on which—
  - (i) he was entitled to incapacity benefit (or would have been so entitled had he satisfied the contribution conditions mentioned in section 30A(2)(a) above), <sup>F386</sup> ...
  - <sup>F387</sup>(ii) .....
  - <sup>F386</sup>(iii) .....]
- [<sup>F388</sup>(dd) in the period of 85 days ending immediately before the relevant date the employee had at least one day on which he was entitled to an employment and support allowance (or would have been so entitled had he satisfied the requirements in section 1(2) of the Welfare Reform Act 2007.)
- (f) the employee has done no work for his employer under his contract of service;
- (g) on the relevant date there is <sup>F389</sup>... a stoppage of work due to a trade dispute at the employee’s place of employment;
- (h) the employee is, or has been, pregnant and the relevant date falls within the disqualifying period (within the meaning of section 153(12) above).

*Status: Point in time view as at 12/04/2021.*

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**Textual Amendments**

- F383** Sch. 11 para. 2(a) omitted (1.10.2006 with application in accordance with Sch. 8 para. 13(2)(3) of the amending S.I.) by virtue of [The Employment Equality \(Age\) Regulations 2006 \(S.I. 2006/1031\)](#), reg. 1(1), [Sch. 8 para. 13\(1\)](#)
- F384** Sch. 11 para. 2(b) repealed (1.10.2002 with effect where the relevant date falls on or after that day) by [The Fixed-term Employees \(Prevention of Less Favourable Treatment\) Regulations 2002 \(S.I. 2002/2034\)](#), reg. 1(1), [Sch. 2 para. 1\(a\)](#) (with Sch. 2 para. 4)
- F385** Sch. 11 para. 2(d) substituted for Sch. 11 para. 2(d)(e) (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), [Sch. 1 para. 43\(2\)](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F386** Sch. 11 para. 2(d)(iii) and preceding word repealed (with savings for those entitled to severe disablement allowance for days immediately before 6.4.2001) (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by [Welfare Reform and Pensions Act 1999 \(c. 30\)](#), s. 89(1), [Sch. 13 Pt. IV](#); S.I. 2000/2958, art. 2(3)(g)(4)(5) (with art. 4)
- F387** Sch. 11 para. 2(d)(ii) repealed (6.4.1999) by [Social Security Act 1998 \(c. 14\)](#), ss. 73, 87(2), [Sch. 8](#); S.I. 1998/2209, art. 2(d)
- F388** Sch. 11 para. 2(dd) inserted (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), [44](#)
- F389** Words in Sch. 11 para. 2(g) repealed (7.10.1996) by [Jobseekers Act 1995 \(c. 18\)](#), s. 41(2), [Sch. 3](#); S.I. 1996/2208, art. 2(b)

3 In this Schedule “relevant date” means the date on which a period of entitlement would begin in accordance with section 153 above if this Schedule did not prevent it arising.

<sup>F390</sup>4 .....

**Textual Amendments**

- F390** Sch. 11 para. 4 repealed (1.10.2002 with effect where the relevant date falls on or after that day) by [The Fixed-term Employees \(Prevention of Less Favourable Treatment\) Regulations 2002 \(S.I. 2002/2034\)](#), reg. 1(1), [Sch. 2 para. 1\(b\)](#) (with Sch. 2 para. 4)

<sup>F391</sup>5 .....

**Textual Amendments**

- F391** Sch. 11 para. 5 repealed (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), [Sch. 1 para. 43\(3\)](#), [Sch. 2](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4

[<sup>F392</sup>5A(1) Paragraph 2(d)(i) above does not apply if, at the relevant date, the employee is over pensionable age and is not entitled to incapacity benefit.

(2) Paragraph 2(d)(i) above ceases to apply if, at any time after the relevant date, the employee is over pensionable age and is not entitled to incapacity benefit.

(3) In this paragraph “pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995.]



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### Textual Amendments

**F392** Sch. 11 para. 5A inserted (6.4.2007) by [The Employment Equality \(Age\) \(Consequential Amendments\) Regulations 2007 \(S.I. 2007/825\)](#), regs. 1, 2(2)

- 6 For the purposes of paragraph 2(f) above, if an employee enters into a contract of service which is to take effect not more than 8 weeks after the date on which a previous contract of service entered into by him with the same employer ceased to have effect, the two contracts shall be treated as one.
- 7 Paragraph 2(g) above does not apply in the case of an employee who proves that at no time on or before the relevant date did he have a direct interest in the trade dispute in question.
- 8 Paragraph 2(h) above does not apply in relation to an employee who has been pregnant if her pregnancy terminated, before the beginning of the disqualifying period, otherwise than by confinement (as defined for the purposes of statutory maternity pay in section 171(1) above).

## SCHEDULE 12

Section 160.

### RELATIONSHIP OF STATUTORY SICK PAY WITH BENEFITS AND OTHER PAYMENTS, ETC

#### *The general principle*

- 1 Any day which—
- (a) is a day of incapacity for work in relation to any contract of service; and
  - (b) falls within a period of entitlement (whether or not it is also a qualifying day),
- shall not be treated for the purposes of this Act as a day of incapacity for work for the purposes of determining whether a period is <sup>F393</sup>... [<sup>F394</sup>a period of incapacity for work for the purposes of incapacity benefit].

### Textual Amendments

**F393** Words in Sch. 12 para. 1 repealed (7.10.1996) by [Jobseekers Act 1995 \(c. 18\)](#), s. 41(2), [Sch. 3](#); [S.I. 1996/2208](#), art. 2(b)

**F394** Words in Sch. 12 para. 1 inserted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), [Sch. 1 para. 44\(2\)](#); [S.I. 1994/2926](#), art. 2(4), [Sch. Pt. 4](#)

#### *Contractual remuneration*

- 2 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement to statutory sick pay shall not affect any right of an employee in relation to remuneration under any contract of service (“contractual remuneration”).
- (2) Subject to sub-paragraph (3) below—
- (a) any contractual remuneration paid to an employee by an employer of his in respect of a day of incapacity for work shall go towards discharging any

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- liability of that employer to pay statutory sick pay to that employee in respect of that day; and
- (b) any statutory sick pay paid by an employer to an employee of his in respect of a day of incapacity for work shall go towards discharging any liability of that employer to pay contractual remuneration to that employee in respect of that day.
- (3) Regulations may make provision as to payments which are, and those which are not, to be treated as contractual remuneration for the purposes of sub-paragraph (1) or (2) above.

### *F<sup>395</sup>Incapacity benefit*

#### **Textual Amendments**

**F395** Sch. 12 paras. 3, 4 and cross-heading substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#), s. 16(3), [Sch. 1 para. 44\(3\)](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4

- 3 (1) This paragraph and paragraph 4 below have effect to exclude, where a period of entitlement as between an employee and an employer of his comes to an end, the provisions by virtue of which short-term incapacity benefit is not paid for the first three days.
- (2) If the first day immediately following the day on which the period of entitlement came to an end—
- (a) is a day of incapacity for work in relation to that employee, and
- (b) is not a day in relation to which paragraph 1 above applies by reason of any entitlement as between the employee and another employer,
- that day shall, except in prescribed cases, be or form part of a period of incapacity for work notwithstanding section 30C(1)(b) above (by virtue of which a period of incapacity for work must be at least 4 days long).
- (3) Where each of the first two consecutive days, or the first three consecutive days, following the day on which the period of entitlement came to an end is a day to which paragraphs (a) and (b) of sub-paragraph (2) above apply, that sub-paragraph has effect in relation to the second day or, as the case may be, in relation to the second and third days, as it has effect in relation to the first.
- 4 (1) Where a period of entitlement as between an employee and an employer of his comes to an end, section 30A(3) above (exclusion of benefit for first 3 days of period) does not apply in relation to any day which—
- (a) is or forms part of a period of incapacity for work (whether by virtue of paragraph 3 above or otherwise), and
- (b) falls within the period of 57 days immediately following the day on which the period of entitlement came to an end.
- (2) Where sub-paragraph (1) above applies in relation to a day, section 30A(3) above does not apply in relation to any later day in the same period of incapacity for work.]

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*[<sup>F396</sup>Incapacity benefit for widows and widowers*

**Textual Amendments**

**F396** Sch. 12 para. 5 and cross-heading substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\), s. 16\(3\)](#), [Sch. 1 para. 44\(4\)](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4

- 5 Paragraph 1 above does not apply for the purpose of determining whether the conditions specified in section 40(3) or (4) or section 41(2) or (3) above are satisfied.]

*Unemployability supplement*

- 6 Paragraph 1 above does not apply in relation to paragraph 3 of Schedule 7 to this Act and accordingly the references in paragraph 3 of that Schedule to a period of interruption of employment shall be construed as if the provisions re-enacted in this Part of this Act had not been enacted.

SCHEDULE 13

Section 168.

RELATIONSHIP OF STATUTORY MATERNITY PAY WITH BENEFITS AND OTHER PAYMENTS ETC

*The general principle*

- [<sup>F397</sup>1 Except as may be prescribed, a day which falls within the maternity pay period shall not be treated as a day of incapacity for work for the purposes of determining, for this Act, whether it forms part of a period of incapacity for work for the purposes of incapacity benefit.]

**Textual Amendments**

**F397** Sch. 13 para. 1 substituted (7.10.1996) by [Jobseekers Act 1995 \(c. 18\), s. 41\(2\)](#), [Sch. 2 para. 37](#); S.I. 1996/2208, art. 2(b)

*[<sup>F398</sup>Incapacity benefit*

**Textual Amendments**

**F398** Sch. 13 para. 2 and cross-heading substituted (13.4.1995) by [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\), s. 16\(3\)](#), [Sch. 1 para. 45\(3\)](#); S.I. 1994/2926, art. 2(4), Sch. Pt. 4

- 2 (1) Regulations may provide that in prescribed circumstances a day which falls within the maternity pay period shall be treated as a day of incapacity for work for the purpose of determining entitlement to the higher rate of short-term incapacity benefit or to long-term incapacity benefit.
- (2) Regulations may provide that an amount equal to a woman's statutory maternity pay for a period shall be deducted from any such benefit in respect of the same period and

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a woman shall be entitled to such benefit only if there is a balance after the deduction and, if there is such a balance, at a weekly rate equal to it.]

*Contractual remuneration*

3 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement to statutory maternity pay shall not affect any right of a woman in relation to remuneration under any contract of service (“contractual remuneration”).

(2) Subject to sub-paragraph (3) below—

(a) any contractual remuneration paid to a woman by an employer of hers in respect of a week in the maternity pay period shall go towards discharging any liability of that employer to pay statutory maternity pay to her in respect of that week; and

(b) any statutory maternity pay paid by an employer to a woman who is an employee of his in respect of a week in the maternity pay period shall go towards discharging any liability of that employer to pay contractual remuneration to her in respect of that week.

[<sup>F399</sup>(2A) In sub-paragraph (2) “week” means a period of seven days beginning with the day of the week on which the maternity pay period begins.]

(3) Regulations may make provision as to payments which are, and those which are not, to be treated as contractual remuneration for the purposes of sub-paragraphs (1) and (2) above.

**Textual Amendments**

**F399** Sch. 13 para. 3(2A) inserted (1.10.2006) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), [Sch. 1 para. 23](#); [S.I. 2006/1682](#), art. 3(e)

TABLE OF DERIVATIONS

*Note:*

1. The following abbreviations are used in this Table:—

|                    |                                                              |
|--------------------|--------------------------------------------------------------|
| 1975(1) =          | Social Security Act 1975 (c.14)                              |
| 1975(2) =          | Social Security Pensions Act 1975 (c.60)                     |
| 1975(3) =          | Child Benefit Act 1975 (c.61)                                |
| 1975 (Old Cases) = | Industrial Injuries and Diseases (Old Cases) Act 1975 (c.16) |
| 1977 =             | Social Security (Miscellaneous Provisions) Act 1977 (c.5)    |
| 1978 =             | Employment Protection (Consolidation) Act 1978 (c.4)         |
| 1979 =             | Social Security Act 1979 (c.18)                              |

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|                          |                                                                              |
|--------------------------|------------------------------------------------------------------------------|
| 1980(1) =                | Social Security Act 1980 (c.30)                                              |
| 1980(2) =                | Social Security (No.2) Act 1980 (c.39)                                       |
| 1981(1) =                | Social Security (Contributions) Act 1981 (c.1)                               |
| 1981(2) =                | Social Security Act 1981 (c.33)                                              |
| 1982(1) =                | Social Security (Contributions) Act 1982 (c.2)                               |
| 1982(2) =                | Social Security and Housing Benefits Act 1982 (c.24)                         |
| 1983 =                   | Health and Social Services and Social Security Adjudications Act 1983 (c.41) |
| 1984 =                   | Health and Social Security Act 1984 (c.48)                                   |
| 1985 =                   | Social Security Act 1985 (c.53)                                              |
| 1986 =                   | Social Security Act 1986 (c.50)                                              |
| 1987 =                   | Social Fund (Maternity and Funeral Expenses) Act 1987 (c.7)                  |
| 1988(1) =                | Social Security Act 1988 (c.7)                                               |
| 1988(2) =                | Local Government Finance Act 1988 (c.41)                                     |
| 1989 =                   | Social Security Act 1989 (c.24)                                              |
| 1990 =                   | Social Security Act 1990 (c.27)                                              |
| 1991(1) =                | Statutory Sick Pay Act 1991 (c.3)                                            |
| 1991(2) =                | Disability Living Allowance and Disability Working Allowance Act 1991 (c.21) |
| 1991(3) =                | Social Security (Contributions) Act 1991 (c.42)                              |
| R followed by a number = | the Law Commission recommendation of that number                             |

2. The Table does not contain any entries in respect of section 66(2) of the Social Security Pensions Act 1975 (c.60) which provides that, with certain exceptions, that Act and the Social Security Act 1975 (c.14) shall have effect as if the provisions of the Social Security Pensions Act 1975 were contained in the Social Security Act 1975. The effect is that the general provisions of the Social Security Act 1975 apply to apply to the provisions of the Social Security Pensions Act 1975.

3. Numerous sums specified in this Act are subject to frequent alteration by statutory instrument. There are three relevant statutory instruments in force—

(a) The Social Security (Contributions) (Re-rating) (No. 2) Order 1991 (S.I. 1991/2909), (“the Contributions Order”);

(b) The Social Security Benefits (Up-rating) (No. 2) Order 1991 (S.I. 1991/2910), (“the Benefits Order”);

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(c) The Statutory Sick Pay (Rate of Payment) (No. 2) Order 1991 (S.I. 1991/2911), (“the Sick Pay Order”);

The order in which the provisions amended by the Benefits Order are consolidated is not identical with the order in which they appear in the Social Security Act 1975.

4. The Table does not show the effect of transfer of functions orders.

---

|          |                                                                        |
|----------|------------------------------------------------------------------------|
| 1(1)     | 1975(1) s.1(1); 1990 s.16(1),(2)                                       |
| (2)      | 1975 s.1(2); 1991(3) s.1(2)                                            |
| (3)      | 1975(1) s.1(3); 1985 s.29(1), Sch.5, para.5                            |
| (4)      | 1975(1) s.1(4); 1991(3) s.2(1)(a)                                      |
| (5)      | 1975(1) s.1(4A); 1990 s.16(2); 1991(1) s.1(4)                          |
| (6)      | 1975(1) s.1(6); 1991(3) s.1(3)                                         |
| 2        | 1975(1) s.2                                                            |
| 3(1)     | 1975(1) s.3(1)                                                         |
| (2), (3) | 1975(1) s.3(2), (3)                                                    |
| 4(1)     | 1975(1) s.3(1A); 1982(2) ss.23, 37(1); 1986 s.49, Sch.4, para.10       |
| (2), (3) | 1975(1) s.3(1B),(1C); 1982(2) s.37(1)                                  |
| (4)      | 1975(1) s.3(1D); 1989 s.31(1), Sch.8, para.1                           |
| (5)      | 1975(1) s.3(4); 1982(2) s.48(5), Sch.4, para.8                         |
| 5(1)     | 1975(1) s.4(1); 1975(2) ss.1(1), 65(1), Sch.4, para.36(a); 1985 s.7(1) |
| (2)      | 1975(2) s.1(2); 1986 s.74(6)                                           |
| (3)      | 1975(2) s.1(3)                                                         |
| 6(1)     | 1975(1) s.4(2); Education (School-Leaving Dates) Act 1976 (c.5) s.2(4) |
| (2)      | 1975(2) s.4(1); 1984 s.21, Sch.7, para.3(a)                            |
| (3)      | 1975(1) s.4(3); 1989 s.26, Sch.7, para.2(1)                            |
| (4)      | 1975(1) s.4(2)                                                         |
| (5)      | 1975(1) s.4(7); 1979 s.14(1); 1985 s.8(1)                              |
| (6)      | 1986 s.74(5)                                                           |
| 7        | 1975(1) s.4(4),(5)                                                     |
| 8(1)—(3) | 1975(1) s.4(6), (6A), (6B); 1989 s.1(1)                                |
| (4)      | 1986 s.74(5)                                                           |
| 9(1)     | 1975(1) s.4(6C); 1985 s.7(2); 1989 s.26, Sch.7, para.2(2)              |
| (2)      | 1975(1) s.4(6D); 1985 s.7(2)                                           |

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|            |                                                                                                                                                                                                        |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (3)        | 1975(1) s.4(6E); 1985 s.7(2); Contributions Order art.2(2)                                                                                                                                             |
| (4)        | 1975(1) s.4(6C), (6E); 1985 s.7(2)                                                                                                                                                                     |
| (5)        | 1986 s.74(5)                                                                                                                                                                                           |
| 10         | 1975(1) s.4A; 1991(3) s.1(5)                                                                                                                                                                           |
| 11(1)      | 1975(1) s.7(1); Education (School-Leaving Dates) Act 1976 (c.5) s.2(4); 1984 s.17(1); Contributions Order art.3(a)                                                                                     |
| (2)        | 1975(2) s.4(2)                                                                                                                                                                                         |
| (3)        | 1975(1) s.7(4)                                                                                                                                                                                         |
| (4)        | 1975(1) s.7(5) Contributions Order art.3(b)                                                                                                                                                            |
| (5)        | 1975(1) s.7(6)                                                                                                                                                                                         |
| 12(1),(2)  | 1975(1) s.7A(1),(2); 1984 s.17(2)                                                                                                                                                                      |
| (3)        | 1975(1) s.7A(3); 1984 s.17(2); 1989 s.26, Sch.7, para.3(b), (c); The Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations 1985 (S.I.1985/1398) reg.4(2) |
| (4)—(8)    | 1975(1) s.7A(4)—(8); 1984 s.17(2)                                                                                                                                                                      |
| 13(1)      | 1975(1) s.8(1); Education (School-Leaving Dates) Act 1976 (c.5) s.2(4); 1984 s.18(1)(a) Contributions Order art.4                                                                                      |
| (2)        | 1975(1) s.8(2)                                                                                                                                                                                         |
| (3)        | 1975(1) s.8(2)(a)                                                                                                                                                                                      |
| (4)        | 1975(1) s.8(2A); 1984 s.18(1)(b), (3)                                                                                                                                                                  |
| (5)        | 1975(1) s.8(2B); 1984 s.18(3)                                                                                                                                                                          |
| (6)        | 1975(1) s.8(2C); 1984 s.18(3); 1989 s.26, Sch.7, para.4; The Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations 1985 (S.I.1985/1398) reg.4(3)         |
| (7)        | 1975(1) s.8(2D); 1984 s.18(3)                                                                                                                                                                          |
| 14(1)      | 1975(2) s.5(1); 1986 s.75, Sch.8, para.6                                                                                                                                                               |
| (2), (3)   | 1975(2) s.5(2); 1977 s.1(5)                                                                                                                                                                            |
| 15(1), (2) | 1975(1) s.9(1); 1989 s.26, Sch.7, para.5(a), (b)                                                                                                                                                       |
| (3)        | 1975(1) s.9(2); Social Security (Contributions, Re-rating) Order 1982 (S.I.1982/1790) art.5(a) Contributions Order art.5                                                                               |



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|                         |                                                                                                                                              |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| (4)                     | Income and Corporation Taxes Act 1988<br>(c.1) s.844, Sch.29, para.14                                                                        |
| (5)                     | 1975(1) s.9(1); 1989 s.26, Sch.7, para.5(c)                                                                                                  |
| 16(1),(2)               | 1975(1) s.9(3)                                                                                                                               |
| (3)                     | 1975(1) s.9(4)                                                                                                                               |
| (4)                     | 1975(1) s.9(5); 1990 s.17(1)                                                                                                                 |
| (5)                     | 1975(1) s.9(6); 1990 s.17(2)                                                                                                                 |
| 17(1), (2)              | 1975(1) s.9(7), (8)                                                                                                                          |
| (3) - (6)               | 1975(1) s.9(9)                                                                                                                               |
| 18(1)                   | 1975(1) s.10(1); Social Security<br>(Contributions, Re-rating) Order 1982 (S.I.<br>1982/1790) art.5(a) Contributions Order art.5             |
| (2)                     | 1975(1) s.10(2)                                                                                                                              |
| 19(1)—(3)               | 1975(1) s.11                                                                                                                                 |
| (4), (5)                | 1975(2) s.3(2), (3)                                                                                                                          |
| (6)                     | 1975(2) s.3(4); 1986 s.75, Sch.8, para.5                                                                                                     |
| 20(1)                   | 1975(1) s.12(1); 1975(2) s.65(1), Sch.4,<br>para.37; 1984 s.13, Sch.5, para.2(a); 1986<br>s.86, Sch.10, para.63; 1989 s.26, Sch.7,<br>para.6 |
| (2) "long-term benefit" | 1975(1) s.168(1), Sch.20, "long-term<br>benefit"; 1975(2) s.65(1), Sch.4, para.64                                                            |
| "short-term benefit"    | 1975(1) s.12(2)                                                                                                                              |
| (3)                     | Drafting                                                                                                                                     |
| 21(1), (2)              | 1975(1) s.13(1); 1986 s.86, Sch.10, para.64                                                                                                  |
| (3)                     | 1975(1) s.13(6)                                                                                                                              |
| (4)                     | 1975(1) s.13(8); 1986 s.86, Sch.10,<br>para.72(b)                                                                                            |
| (5)                     | 1975(1) s.13(6); 1986 s.75, Sch.8, para.2(6)                                                                                                 |
| (6)                     | 1975(1) s.13(7)                                                                                                                              |
| 22(1), (2)              | 1975(1) s.13(2); 1975(2) s.65(1), Sch.4,<br>para.38(a); 1986 ss.18(1), 75, 86, Sch.8,<br>para.2(1), Sch.10, para.72                          |
| (3)                     | 1975(1) s.13(5); 1986 s.75, Sch.8, para.2(4)<br>(c); 1989 s.26, Sch.7, para.7                                                                |
| (4)                     | 1975(1) s.13(3); 1975(2) s.65(1), Sch.4,<br>para.38(b); 1986 s.75, Sch.8, para.2(2)                                                          |
| (5)                     | 1975(1) s.13(4); 1986 s.75, Sch.8, para.2(3)                                                                                                 |
| (6)                     | 1975(1) s.13(5AA); 1989 s.4(3)                                                                                                               |

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|            |                                                                                                                                                                                  |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (7)        | 1977 s.2                                                                                                                                                                         |
| 23(1)      | 1975(1) s.13(5); 1979 s.21(4), Sch.3, para.5;<br>1986 s.75, Sch.8, para.2(4)(a); 1988(1) s.9,<br>Sch.2, para.1(1)(a)                                                             |
| (2)        | 1975(1) s.13(5ZA); 1988(1) s.9, Sch.2,<br>para.1(1)(b)                                                                                                                           |
| (3)        | 1975(1) s.13(5); 1989 s.4(2)                                                                                                                                                     |
| (4)        | 1975(1) s.13(5A); 1985 s.29(1), Sch.5,<br>para.6(b); R1                                                                                                                          |
| 24(1)      | 1975(1) s.13(5B); 1986 s.75, Sch.8, para.2(5)                                                                                                                                    |
| (2)        | 1975(1) s.13(5C); 1989 s.4(4)                                                                                                                                                    |
| 25(1)      | 1975(1) s.14(1)                                                                                                                                                                  |
| (2)        | 1975(1) s.14(2); 1989 s.7, Sch.1, para.4(1)                                                                                                                                      |
| (3)        | 1975(1) s.14(3)                                                                                                                                                                  |
| (4)        | 1975(1) s.14(4); 1975(2) s.18(1)                                                                                                                                                 |
| (5), (6)   | 1975(1) s.14(6); 1975(2) s.65(1), Sch.4,<br>para.39(b); 1979 s.21(4), Sch.3, para.6; 1986<br>s.86, Sch.10, para.83                                                               |
| (7)        | 1975(1) s.14(8)                                                                                                                                                                  |
| 26(1)      | 1975(1) s.18(1)                                                                                                                                                                  |
| (2) - (4)  | 1975(1) s.18(2) - (2B); 1989 s.11                                                                                                                                                |
| (5)        | 1975(1) s.18(3)                                                                                                                                                                  |
| (6)        | 1975(1) s.18(4); 1986 s.43(1)                                                                                                                                                    |
| 27(1), (2) | 1975(1) s.19(1), (1A); 1986 s.44(1)                                                                                                                                              |
| (3)        | 1975(1) s.19(2)                                                                                                                                                                  |
| 28(1)      | 1975(1) s.20(1); Employment Act 1988<br>(c.19) s.27(2); 1989 s.12(1); Unemployment<br>Benefit (Disqualification Period) Order 1988<br>(S.I.1988/487) art.2                       |
| (2)        | 1975(1) s.20(1A); 1986 s.43(3)(a)                                                                                                                                                |
| (3)        | 1975(1) s.20(3)                                                                                                                                                                  |
| (4)        | 1975(1) s.20(3A); 1985 s.10                                                                                                                                                      |
| (5)        | 1975(1) s.20(4); 1989 s.12(3)                                                                                                                                                    |
| (6)        | Education (Scotland) Act 1962 (c.47)<br>s.145(16); Local Government (Scotland) Act<br>1973 (c.65) s.129, Sch.11, para.12; 1975(1)<br>s.20(5); Employment Act 1988 (c.19) s.27(3) |
| 29         | 1975(1) s.20A; 1989 s.12(4)                                                                                                                                                      |
| 30(1)      | 1980(2) s.5(1); 1988(1) s.7(a); 1989 s.9(1)                                                                                                                                      |

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|                 |                                                                                                                                 |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------|
| (2)             | 1980(2) s.5(1A); 1982(2) s.48(5), Sch.4, para.34(2)                                                                             |
| (3)             | 1980(2) s.5(2); 1982(2) s.48(5), Sch.4, para.34(3); 1989 s.9(1)                                                                 |
| (4) "employer"  | 1980(2) s.5(3) "employer"                                                                                                       |
| "employment"    | 1980(2) s.5(3) "employment"                                                                                                     |
| "modifications" | 1980(2) s.5(3) "modifications"                                                                                                  |
| 31(1)           | 1975(1) s.14(1)                                                                                                                 |
| (2)             | 1975(1) s.14(2); 1989 s.7, Sch.1, para.4(1)                                                                                     |
| (3)             | 1975 s.14(2A); 1982(2) s.39(3)                                                                                                  |
| (4)             | 1975(1) s.14(3)                                                                                                                 |
| (5)             | 1975(1) s.14(4); 1975(2) s.18(1); 1982(2) s.48(5), Sch.4, para.9                                                                |
| (6), (7)        | 1975(1) s.14(6); 1975(2) s.65(1), Sch.4, para.39(b); 1979 s.21(4), Sch.3, para.6; 1986 s.86, Sch.10, para.83                    |
| (8)             | 1975(1) s.14(8)                                                                                                                 |
| 32(1), (2)      | 1975(1) s.20(2), (3)                                                                                                            |
| (3)             | 1975(1) s.20(5)(d) "week"                                                                                                       |
| 33(1)           | 1975(1) s.15(1); 1989 s.7, Sch.1, para.5(1)                                                                                     |
| (2)             | 1975(1) s.15(2); 1989 s.7, Sch.1, para.5(2)                                                                                     |
| (3)             | 1975(1) s.15(3); 1975(2) ss.14, 65(1), Sch.4, para.40(b); 1990 s.4(1)                                                           |
| (4), (5)        | 1975(1) s.15(4); 1975(2) s.65(1), Sch.4, para.40(c); 1979 ss.5, 21(4), Sch.1, para.1, Sch.3, para.7; 1986 s.86, Sch.10, para.83 |
| (6)             | 1975(1) s.15(5)                                                                                                                 |
| (7), (8)        | 1975(1) s.15(5A), (5B); 1991(2) s.9(1)                                                                                          |
| (9)             | 1975(1) s.15(6); 1982(2) s.48(5), Sch.4, para.10                                                                                |
| (10), (11)      | 1975(1) s.15A(1), (2); 1985 s.18(3)                                                                                             |
| 34(1), (2)      | 1975(1) s.16(1); 1985 s.9(1)(a)                                                                                                 |
| (3)             | 1975(1) s.16(2); 1979 s.5, Sch.1, para.10(a)                                                                                    |
| (4)             | 1975(1) s.16(2B)(a); 1985 s.9(1)(b); 1986 s.18(1)                                                                               |
| (5)             | 1975(1) s.16(2C)(a); 1985 s.9(1)(b); 1986 s.18(1)                                                                               |
| (6)             | 1975(1) s.16(2D)(a); 1985 s.9(1)(b); 1986 s.18(1)                                                                               |

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|             |                                                                                                                                                             |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (7)         | 1975(1) s.16(3); 1985 s.9(1)(c)                                                                                                                             |
| 35(1) - (3) | 1975(1) s.22(1) - (3); 1986 s.49(2), Sch.4, para.13                                                                                                         |
| (4)         | 1975(1) s.22(4A); 1988(1) s.16, Sch.4, para.5(b)                                                                                                            |
| (5)         | 1975(1) s.22(5); 1986 s.49(2), Sch.4, para.13                                                                                                               |
| (6)         | 1975(1) s.22(6); 1986 ss.49(2), 50, Sch.4, para.13                                                                                                          |
| (7)         | 1975(1) s.22(7); 1986 s.49(2), Sch.4, para.13                                                                                                               |
| 36(1), (2)  | 1975(1) s.24(1), (2); 1986 s.36(1)                                                                                                                          |
| (3)         | 1975(1) s.24(3); 1989 s.26, Sch.7, para.8                                                                                                                   |
| 37(1)       | 1975(1) s.25(1); 1975(2) s.65(1), Sch.4, para.41; 1975(3) s.21(1), Sch.4, para.9(a); Human Fertilisation and Embryology Act 1990 (c.37) s.49, Sch.4, para.2 |
| (2)         | 1975(1) s.25(2); 1975(3) s.21(1), Sch.4, para.9(b)                                                                                                          |
| (3), (4)    | 1975(1) s.25(3), (4); 1989 s.31(1), Sch.8, para.4(1)                                                                                                        |
| 38(1)       | 1975(1) s.26(1); 1975(2) s.65(1), Sch.4, para.42; 1986 s.36(3)(a)                                                                                           |
| (2), (3)    | 1975(1) s.26(3), (4); 1989 s.31(1), Sch.8, para.4(2)                                                                                                        |
| (4)         | 1989 s.6(1)                                                                                                                                                 |
| 39(1)       | 1975(2) s.13(1), (3)                                                                                                                                        |
| (2)         | 1975(2) s.13(2)                                                                                                                                             |
| (3)         | 1986 s.19(1)(c)                                                                                                                                             |
| (4), (5)    | 1975(1) s.26(2); 1986 s.36(3)(b)                                                                                                                            |
| (6)         | 1989 s.6(1)                                                                                                                                                 |
| 40(1)       | 1975(2) s.15(1); 1986 s.86, Sch.10, para.70(a)                                                                                                              |
| (2)         | 1975(2) s.15(1A); 1989 s.26, Sch.7, para.20(1)                                                                                                              |
| (3)         | 1975(2) s.15(2); 1986 s.86, Sch.10, para.70(b)                                                                                                              |
| (4)         | 1975(2) s.15(3)                                                                                                                                             |
| (5)         | 1975(2) s.15(4); 1986 s.86, Sch.10, para.70(c); 1990 s.4(2)                                                                                                 |
| (6)         | 1977 s.17(6)                                                                                                                                                |

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|          |                                                                                  |
|----------|----------------------------------------------------------------------------------|
| (7)      | 1975(2) s.15(5); 1977 s.4(4); 1989 s.7, Sch.1, para.10(1)                        |
| (8)      | 1975(2) s.15(6)                                                                  |
| (9)      | 1977 s.24(1) "modifications"                                                     |
| 41(1)    | 1975(2) s.16(1); 1979 s.5, Sch.1, para.18                                        |
| (2), (3) | 1975(2) s.16(2), (3)                                                             |
| (4), (5) | 1975(2) s.16(4); 1990 s.4(3)                                                     |
| (6)      | 1986 s.19(1)(d)                                                                  |
| (7)      | 1975(2) s.16(5); 1977 s.4(4); 1989 s.7, Sch.1, para.10(2)                        |
| (8)      | 1975(2) s.16(6)                                                                  |
| 42       | 1975(2) s.16A; 1991(2) s.9(3)                                                    |
| 43(1)    | 1975(1) s.27(6)                                                                  |
| (2)      | 1977 s.4(1); 1979 s.5, Sch.1, para.8                                             |
| (3), (4) | 1975(2) s.25(1)                                                                  |
| (5)      | 1975(2) s.25(2)                                                                  |
| 44(1)    | 1975(1) s.28(1); 1975(2) s.65(1), Sch.4, para.43; 1989 s.31(1), Sch.8, para.4(3) |
| (2)      | 1975(1) s.28(1A); 1989 s.31(1), Sch.8, para.4(4)                                 |
| (3), (4) | 1975(2) s.6(1); 1986 s.18(1); Benefits Order art.4(2)                            |
| (5)      | 1975(2) s.6(4); 1979 s.21(4), Sch.3, para.14                                     |
| (6)      | 1975(2) s.6(5); 1986 s.75, Sch.8, para.7(1)(a); 1989 s.26, Sch.7, para.19        |
| (7)      | 1975(2) s.6(6)                                                                   |
| (8)      | Transitional                                                                     |
| 45(1)    | 1975(2) s.6(2); 1986 s.18(1), (2)                                                |
| (2), (3) | 1975(2) s.6(2A); 1986 s.18(3)                                                    |
| (4), (5) | 1975(2) s.6(2B); 1986 s.18(3)                                                    |
| (6), (7) | 1975(2) ss.6(3), 60A; 1979 s.18; 1986 s.18(4)                                    |
| (8)      | Drafting                                                                         |
| 46(1)    | 1986 s.18(6)                                                                     |
| (2)      | 1986 s.18(5)                                                                     |
| 47(1)    | 1975(1) s.28(7); 1980(2) s.3(3); 1985 s.9(2)(a),(b)                              |
| (2)      | 1975(1) s.28(7A)(a); 1985 s.9(2)(c); 1986 s.18(1)                                |

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|            |                                                       |
|------------|-------------------------------------------------------|
| (3)        | 1975(1) s.28(7B)(a); 1985 s.9(2)(c); 1986 s.18(1)     |
| (4)        | 1975(1) s.28(7C)(a); 1985 s.9(2)(c); 1986 s.18(1)     |
| (5)        | 1975(1) s.28(8)                                       |
| (6)        | 1980(2) s.3(4)                                        |
| 48(1)      | 1975(2) s.20(1); 1979 s.5, Sch.1, para.5              |
| (2)        | 1979 s.5, Sch.1, para.20                              |
| (3)        | 1975(2) s.20(2)                                       |
| 49(1)      | 1975(1) s.29(1)                                       |
| (2), (3)   | 1975(1) s.29(2), (3); 1989 s.7(3)(a)                  |
| (4)        | 1975(1) s.29(4)                                       |
| (5)        | 1975(1) s.29(5)                                       |
| (6)        | 1975(1) s.29(6)                                       |
| (7), (8)   | 1975(1) s.29(9), (9A); 1989 s.31(1), Sch.8, para.4(5) |
| 50(1)      | 1975(1) s.29(7); 1975(2) s.65(1), Sch.4, para.44      |
| (2)        | 1975(1) s.29(8); 1985 s.9(3)                          |
| (3),(4)    | 1975(2) s.7                                           |
| (5)        | 1986 s.19(1)(a)                                       |
| 51(1)      | 1975(2) s.8(1); 1979 s.5, Sch.1, paras.4, 14          |
| (2)        | 1975(2) s.8(2)                                        |
| (3)        | 1986 s.19(1)(b)                                       |
| (4)        | 1975(2) s.8(3); 1989 s.7, Sch.1, para.9(2)            |
| 52(1)      | 1975(2) s.9(1)                                        |
| (2), (3)   | 1975(2) s.9(2), (3); 1986 s.18(1)                     |
| (4)        | 1979 s.5, Sch.1, para.15                              |
| 53(1)      | 1975(2) s.10(1)                                       |
| (2)        | 1975(2) s.10(2); 1986 s.18(1)                         |
| (3)        | 1979 s.5, Sch.1, para.16                              |
| 54(1), (2) | 1975(1) s.30(3)                                       |
| (3)        | 1975(1) s.30(4); 1975(2) s.65(1), Sch.4, para.45      |
| (4)        | 1975(1) s.30(5); 1989 s.7, Sch.1, para.2(2)           |
| 55         | 1975(2) s.12; 1989 s.7(4)                             |

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|            |                                                                                                                                       |
|------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 56(1), (2) | 1975(1) s.31; 1975(3) s.21(1), Sch.4, para.10; 1977 s.22(2)                                                                           |
| (3), (4)   | 1975(1) s.43(1); 1975(3) s.21(1), Sch.4, para.15(a)                                                                                   |
| (5)        | 1975(1) s.43(2); 1975(3) s.21(1), Sch.4, para.15(b); 1977 s.22(3)                                                                     |
| (6)        | 1986 s.40                                                                                                                             |
| 57(1)      | 1975(1) s.17(1); 1980(2) s.3(1); 1989 s.10(2)                                                                                         |
| (2)        | 1975(1) s.22(4); 1986 s.49, Sch.4, para.13; 1988(1) s.16, Sch.4, para.5(a)                                                            |
| (3)        | 1975(1) s.17(2); 1989 s.10(3); R2                                                                                                     |
| (4)        | 1975(1) s.17(2A); 1988(1) s.16, Sch.4, para.4                                                                                         |
| (5)        | 1975(1) s.17(2B); 1989 s.10(4)                                                                                                        |
| (6), (7)   | 1975(1) s.17(2C), (2D); 1989 s.31(1), Sch.8, para.3                                                                                   |
| (8)        | 1975(1) s.17(3)                                                                                                                       |
| (9), (10)  | 1975(1) s.17(4), (5); 1980(2) s.3(4); 1981(2) s.5                                                                                     |
| 58(1)      | 1989 s.31(1), Sch.8, para.2(1)                                                                                                        |
| (2)        | 1989 s.31(1), Sch.8, para.2(2), (6)<br>"incapacity benefit"; 1990 s.21(1), Sch.6, para.30(2)                                          |
| (3)        | 1989 s.31(1), Sch.8, para.2(3)                                                                                                        |
| (4)        | 1989 s.31(1), Sch.8, para.2(6); Local Government and Housing Act 1989 (c.42) s.194, Sch.11, para.113; 1990 s.21(1), Sch.6, para.30(4) |
| (5)        | 1989 s.31(1), Sch.8, para.2(7)                                                                                                        |
| 59(1), (2) | 1975(1) s.20(2), (3)                                                                                                                  |
| (3)        | 1975(1) s.20(5)(d) "week"                                                                                                             |
| 60(1)      | 1975(1) s.33(1), (2)                                                                                                                  |
| (2), (3)   | 1986 s.39, Sch.3, para.10; 1988(1) s.2, Sch.1, para 5(b)                                                                              |
| (4) - (6)  | 1975(1) s.33(3); 1975(2) s.65(1), Sch.4, para.46; 1990 s.21(1), Sch.6, para.3(1)                                                      |
| (7)        | 1975(1) s.33(4); 1975(2) s.19(5); 1986 s.18(1)                                                                                        |
| (8)        | 1988(1) s.2, Sch.1, para.5(a)                                                                                                         |
| 61(1)      | 1977 s.8(1); 1986 s.18(1); 1990 s.21(1), Sch.6, para.3(3)                                                                             |



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|           |                                                                                                                |
|-----------|----------------------------------------------------------------------------------------------------------------|
| (2)       | 1977 s.8(2); 1986 s.18(1); 1990 s.21(1), Sch.6, para.3(4)                                                      |
| 62(1)     | 1975(2) s.24(1)(b), (c)                                                                                        |
| (2)       | 1975(2) s.24(2)                                                                                                |
| 63        | 1975(1) s.34; 1984 s.11, Sch.4, para.3; 1990 s.2(3); 1991(2) s.1(1)                                            |
| 64        | 1975(1) s.35(1); 1988(1) s.1(1); 1991(2) s.2(1)                                                                |
| 65(1)     | 1975(1) s.35(2); 1979 s.2(2); 1989 s.31(1), Sch.8, para.5(2)                                                   |
| (2)       | 1975(1) s.35(2A); 1979 s.2(3)                                                                                  |
| (3)       | 1975(1) s.35(3); 1991(2) s.4, Sch.2, para.3(2)                                                                 |
| (4)       | 1975(1) s.35(4); 1989 s.31(1), Sch.8, para.5(3); 1991(2) s.4, Sch.2, para.3(3)                                 |
| (5)       | 1975(1) s.35(4A); 1980(1) s.2, Sch.1, para.8; 1989 s.31(1), Sch.8, para.5(4); 1991(2) s.4, Sch.2, para.3(3)    |
| (6)       | 1975(1) s.35(4)(a); 1979 s.2(5); 1989 s.31(1), Sch.8, para.5(3); 1990 s.1(2)                                   |
| 66        | 1975(1) s.35(2B), (2C); 1990 s.1(1); 1991(2) s.4, Sch.2, para.3(1)                                             |
| 67(1)     | 1975(1) s.35(5A); 1979 s.2(6)                                                                                  |
| (2)       | 1975(1) s.35(6); National Health Service Act 1977 (c.49) s.129, Sch.15, para.63; 1991(2) s.4, Sch.2, para.3(4) |
| 68(1)—(4) | 1975(1) s.36; 1984 s.11(1)                                                                                     |
| (5)       | 1975(1) s.36(4A); 1985 s.21, Sch.4, para.3                                                                     |
| (6), (7)  | 1975(1) s.36(5), (6); 1984 s.11(1)                                                                             |
| (8), (9)  | 1975(1) s.36(6A), (6B); 1989 s.31(1), Sch.8, para.6                                                            |
| (10)      | 1975(1) s.36(6C); 1991(2) s.9(2)                                                                               |
| (11)      | 1975(1) s.36(7); 1984 s.11(1); 1989 s.31(1), Sch.8, para.2(5); 1990 s.21(1), Sch.6, para.30(5)                 |
| (12)      | 1989 s.31(1), Sch.8, para.2(4)                                                                                 |
| (13)      | 1975(1) s.36(8); 1984 s.11(1); 1989 s.31(1), Sch.8, para.2(6) "coun- cillor"; "pre- commencement period", (7)  |
| 69        | 1975(1) s.36A; 1990 s.2(1)                                                                                     |
| 70(1)     | 1975(1) s.37(1)                                                                                                |

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|            |                                                                      |
|------------|----------------------------------------------------------------------|
| (2)        | 1975(1) s.37(2); 1991(2) s.4, Sch.2, para.4.                         |
| (3) - (5)  | 1975(1) s.37(3) - (5)                                                |
| (6)        | 1975(1) s.37(6); 1989 s.26, Sch.7, para.10                           |
| (7) - (9)  | 1975(1) s.37(7) - (9)                                                |
| (10)       | 1975(1) s.37(6)                                                      |
| 71         | 1975(1) s.37ZA; 1991(2) s.1(2)                                       |
| 72         | 1975(1) s.37ZB; 1991(2) s.1(2)                                       |
| 73         | 1975(1) s.37ZC; 1991(2) s.1(2)                                       |
| 74(1)      | 1977 s.13(1); 1991(2) s.4, Sch.2, para.7                             |
| (2)        | 1977 s.13(3)                                                         |
| 75         | 1975(1) s.37ZD; 1991(2) s.1(2)                                       |
| 76         | 1975(1) s.37ZE; 1991(2) s.1(2)                                       |
| 77(1)      | 1975(1) s.38(1); 1975(3) s.21(1), Sch.4,<br>para.12(a)               |
| (2), (3)   | 1975(1) s.38(2), (3)                                                 |
| (4), (5)   | 1975(1) s.43(1); 1975(3) s.21(1), Sch.4,<br>para.15(a)               |
| (6)        | 1975(1) s.43(2); 1975(3) s.21(1), Sch.4,<br>para.15(b); 1977 s.22(3) |
| (7)        | 1975(1) s.38(1)                                                      |
| (8)        | 1975(1) s.38(4)                                                      |
| (9)        | 1975(1) s.38(5); 1975(3) s.21(1), Sch.4,<br>para.12(c)               |
| (10)       | 1975(1) s.38(6); 1986 s.45(a)                                        |
| (11)       | 1975(1) s.38(7); 1986 s.45(b)                                        |
| 78(1), (2) | 1975(1) s.39(1)(a), (b)                                              |
| (3), (4)   | 1975(1) s.39(1)(c); 1979 s.5, Sch.1, para.2;<br>1986 s.18(1)         |
| (5)        | 1975(1) s.39(2)                                                      |
| (6)        | 1975(1) s.39(2A); 1985 s.12(1)(b)                                    |
| (7), (8)   | 1975(1) s.39(3), (3A); 1989 s.31(1), Sch.8,<br>para.4(6)             |
| (9)        | 1975(1) s.39(4)                                                      |
| 79         | 1975(1) s.40                                                         |
| 80(1)      | 1975(1) s.41(1); 1975(3) s.21(1), Sch.4,<br>para.13                  |
| (2)        | 1975(1) s.41(2); 1984 s.13, Sch.5, para.3(a)                         |

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|            |                                                                                                                      |
|------------|----------------------------------------------------------------------------------------------------------------------|
| (3)        | 1975(1) s.41(2A); 1984 s.13, Sch.5, para.3(c)                                                                        |
| (4)        | 1975(1) s.41(2B); 1984 s.13, Sch.5, para.3(c); Benefits Order 1991 art.11                                            |
| (5), (6)   | 1975(1) s.41(4), (5); 1975(3) s.21(1), Sch.4, para.13                                                                |
| (7)        | 1975(1) s.41(2D); 1984 s.13, Sch.5, para.3(c)                                                                        |
| 81(1), (2) | 1975(1) s.43(1); 1975(3) s.21(1), Sch.4, para.15(a)                                                                  |
| (3)        | 1975(1) s.43(2); 1975(3) s.21(1), Sch.4, para.15(b); 1977 s.22(3)                                                    |
| 82(1)      | 1975(1) s.44(1); 1975(3) s.22(1), Sch.4, para.16(a); 1980(1) s.21, Sch.1, para.5(2); 1988(1) s.16, Sch.4, para.16(a) |
| (2)        | 1975(1) s.44(2); 1975(3) s.22(1), Sch.4, para.16(a); 1980(1) s.21, Sch.1, para.5(2)                                  |
| (3)        | 1975(1) s.44(3)(a); 1988(1) s.16, Sch.4, para.16(b)                                                                  |
| (4)        | 1975(1) s.44(3)(c); 1975(3) s.22(1), Sch.4, para.16(b); 1980(1) s.2, Sch.1, para.4(a)                                |
| (5)        | 1975(1) s.44(4)                                                                                                      |
| 83(1)      | 1975(1) s.45(1)                                                                                                      |
| (2)        | 1975(1) s.45(2); 1975(3) s.21(1), Sch.4, para.17; 1988(1) s.16, Sch.4, para.7(a)                                     |
| (3)        | 1975(1) s.45(2A); 1985 s.13(1)                                                                                       |
| 84(1)      | 1975(1) s.45A(1); 1984 s.12; 1985 s.13(2)(a)                                                                         |
| (2)        | 1975(1) s.45A(2); 1985 s.13(2)(b); 1988(1) s.16, Sch.4, para.8(a)                                                    |
| (3)        | 1975(1) s.45A(3); 1985 s.13(2)(b)                                                                                    |
| 85(1)      | 1975(1) s.46(1)                                                                                                      |
| (2)        | 1975(1) s.46(2); 1975(3) s.21(1), Sch.4, para.18; 1980(1) s.2, Sch.1, para.4(b)                                      |
| (3)        | 1975(1) s.46(3)                                                                                                      |
| (4)        | 1975(1) s.46(4); 1985 s.13(3)                                                                                        |
| 86(1)      | 1975(1) s.47(1); 1975(3) s.21(1), Sch.4, para.19; 1980(1) s.2, Sch.1, para.5(2); 1989 s.31(1), Sch.8, para.7(1)      |
| (2)        | 1975(1) s.47(1A); 1985 s.13(4)(b)                                                                                    |
| 87(1)      | 1975(1) s.47A(a); 1980(1) s.2, Sch.1, para.5(1); 1990 s.21(1), Sch.6, para.3(2)                                      |

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|             |                                                               |
|-------------|---------------------------------------------------------------|
| (2)         | 1975(1) s.47A(b); 1990 s.21(1), Sch.6, para.3(2)              |
| 88          | 1975(1) s.48(1)                                               |
| 89          | 1975(1) s.47B; 1984 s.14(a); 1989 s.9(3)                      |
| 90          | 1975(1) s.49; 1984 s.11, Sch.4, para.3                        |
| 91          | 1975(1) s.49A; 1986 s.44(2)                                   |
| 92          | 1975(1) s.84A; 1989 s.31, Sch.8, para.7(2)                    |
| 93          | 1991(2) s.9(5)                                                |
| 94(1)       | 1975(1) s.50(1); 1986 s.39, Sch.3, para.2                     |
| (2)         | 1975(1) s.50(1A); 1988(1) s.16, Sch.4, para.11                |
| (3)         | 1975(1) s.50(3)                                               |
| (4)         | 1975(1) s.50(4); 1982(2) s.48(5), Sch.4, para.12(2)           |
| (5)         | 1975(1) s.50(5)                                               |
| (6)         | 1975(1) s.50(6); 1982(2) s.48(5), Sch.4, para.12(3)           |
| 95(1) - (3) | 1975(1) s.51                                                  |
| (4), (5)    | 1977 s.17(3)                                                  |
| 96          | 1975(1) s.157                                                 |
| 97          | 1975(1) s.156                                                 |
| 98 - 101    | 1975(1) ss.52 - 55                                            |
| 102(1), (2) | 1975(1) s.50A(1), (2); 1982(2) s.39(4)                        |
| (3)         | 1975(1) s.50A(3); 1982(2) s.39(4); 1989 s.7, Sch.1, para.8(1) |
| 103(1)      | 1975(1) s.57(1); 1986 s.39, Sch.3, para.3(1)                  |
| (2) - (4)   | 1975(1) s.57(1A) - (1C); 1986 s.39, Sch.3, para.3(2)          |
| (5)         | 1975(1) s.57(3)                                               |
| (6)         | 1975(1) s.57(4); 1982(2) s.39(2); 1989 s.26, Sch.7, para. 12  |
| (7), (8)    | 1975(1) s.57(6); 1986 s.39, Sch.3, para.3(4)                  |
| 104(1), (2) | 1975(1) s.61(1), (2)                                          |
| (3), (4)    | 1975(1) s.61(3), (4); 1986 s.39, Sch.3, para.6                |
| 105         | 1975(1) s.63                                                  |
| 106         | Drafting                                                      |
| 107(1)      | 1975(1) s.91(1); 1982(2) s.48(5), Sch.4, para.15              |

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| (2)                  | 1975(1) s.91(2); R3                                                                                                       |
| 108(1) - (4)         | 1975(1) s.76(1) - (4)                                                                                                     |
| (5)                  | 1975(1) s.76(4A); 1990 s.21(1), Sch.6, para.4(1)                                                                          |
| (6)                  | 1975(1) s.76(5)                                                                                                           |
| 109(1)               | 1975(1) s.77(1)                                                                                                           |
| (2)                  | 1975(1) s.77(2); 1990 ss.3(7), 21(1), Sch.6, para.4(2)                                                                    |
| (3)                  | 1975(1) s.77(3)                                                                                                           |
| (4) - (6)            | 1975(1) s.77(4); 1986 s.39, Sch.3 para.13                                                                                 |
| (7)                  | 1975(1) s.77(5); 1986 s.39, Sch.3 para.13                                                                                 |
| 110                  | 1975(1) s.78                                                                                                              |
| 111                  | Drafting                                                                                                                  |
| 112(1), (2)          | 1977 s.18(1)                                                                                                              |
| (3)                  | 1977 s.18(2); Employment Protection (Consolidation) Act 1978 (c.44) s.159, Sch.16, para.29(d); 1986 s.86, Sch.10, para.74 |
| 113(1), (2)          | 1975(1) s.82(5), (6)                                                                                                      |
| (3)                  | 1975(1) s.83; 1985 s.29(1), Sch.5, para.8                                                                                 |
| 114(1), (2)          | 1975(1) s.84(1), (2)                                                                                                      |
| (3)                  | 1975(1) s.84(4); 1985 s.13(6)                                                                                             |
| (4)                  | 1975(1) s.84(5); 1985 s.13(8); 1986 s.39, Sch.3, paras.4, 16                                                              |
| 115(1)               | 1975(1) s.127(1)                                                                                                          |
| (2), (3)             | 1975(1) s.127(2)                                                                                                          |
| (4)                  | Drafting                                                                                                                  |
| 116                  | 1975(1) s.128(1) - (3)                                                                                                    |
| 117                  | 1975(1) s.129                                                                                                             |
| 118                  | 1975(1) s.130                                                                                                             |
| 119                  | 1975(1) s.131                                                                                                             |
| 120(1)               | 1975(1) s.132(1)                                                                                                          |
| (2)                  | 1975(1) s.132(2); Oil and Gas (Enterprise) Act 1982 (c.23) s.37, Sch.3, para.21                                           |
| (3)                  | 1975(1) s.132(3)                                                                                                          |
| 121                  | 1975(1) s.162                                                                                                             |
| 122(1) "beneficiary" | 1975(1) s.168(1), Sch.20, "beneficiary"                                                                                   |

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|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “benefit”                                                                                                                                     | 1975(1) s.168(1), Sch.20, “benefit”                                                                                                                                                              |
| “child”                                                                                                                                       | 1975(1) s.168(1), Sch.20, “child”; 1975(3) s.21(1), Sch.4, para.38                                                                                                                               |
| “claim”                                                                                                                                       | 1975(1) s.168(1), Sch.20, “claim”                                                                                                                                                                |
| “claimant”                                                                                                                                    | 1975(1) s.168(1), Sch.20, “claimant”                                                                                                                                                             |
| “contract of service”                                                                                                                         | 1975(1) s.168(1), Sch.20, “contract of service”                                                                                                                                                  |
| “current”                                                                                                                                     | 1975(1) s.168(1), Sch.20, “current”                                                                                                                                                              |
| “day of incapacity for work”; “day of interruption of employment”; “deferred”; “period of deferment”; “earnings”; “earner”; “employed earner” | Drafting                                                                                                                                                                                         |
| “employment”; “employed”                                                                                                                      | 1975(1) s.168(1), Sch.20, “employment”; “employed”                                                                                                                                               |
| “entitled”                                                                                                                                    | 1975(1) s.168(1), Sch.20, “entitled”; 1985 s.29(1), Sch.5, para. 14; 1990 s.5(2)                                                                                                                 |
| “industrial injuries benefit”                                                                                                                 | 1975(1) s.168(1), Sch.20, “industrial injuries benefit”                                                                                                                                          |
| “initial primary percentage”                                                                                                                  | 1975(1) s.168(1), Sch.20, “initial primary percentage”; 1989 s.1(9)                                                                                                                              |
| “the Inland Revenue”                                                                                                                          | 1975(1) s.168(1), Sch.20, “the Inland Revenue”                                                                                                                                                   |
| “late husband”                                                                                                                                | 1975(1) s.168(1), Sch.20, “late husband”                                                                                                                                                         |
| “long-term benefit”                                                                                                                           | Drafting                                                                                                                                                                                         |
| “loss of physical faculty”                                                                                                                    | 1975(1) s.168(1), Sch.20, “loss of physical faculty”; 1984 s.11, Sch.4, para.11(a)                                                                                                               |
| “lower earnings limit”, “upper earnings limit”                                                                                                | 1975(1) s.168(1), Sch.20, “lower earnings limit”, “upper earnings limit”                                                                                                                         |
| “main primary percentage”                                                                                                                     | 1975(1) s.168(1), Sch. 20, “main primary percentage”; 1989 s.1(9)                                                                                                                                |
| “medical examination”                                                                                                                         | 1975(1) s.168(1), Sch.20, “medical examination”                                                                                                                                                  |
| “medical treatment”                                                                                                                           | 1975(1) s.168(1), Sch.20, “medical treatment”                                                                                                                                                    |
| “the Northern Ireland Department”                                                                                                             | 1975(1) s.168(1), Sch.20, “the Northern Ireland Department”                                                                                                                                      |
| “Old Cases payments”                                                                                                                          | Drafting                                                                                                                                                                                         |
| “payments by way of occupational or personal pension”                                                                                         | 1975(1) s.168(1), Sch.20 “payments by way of occupational or personal pension”; 1980(2) s.5(3) “payments by way of occupational or personal pension”; 1984 s.21, Sch.7, para.2; 1989 s.9(2), (4) |

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|                                              |                                                                                                     |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------|
| “pensionable age”                            | 1975(1) ss.27(1), 168(1), Sch.20,<br>“pensionable age”                                              |
| “pneumoconiosis”                             | 1975(1) s.168(1), Sch.20, “pneumoconiosis”                                                          |
| “prescribe”                                  | 1975(1) s.168(1), Sch.20, “prescribe”                                                               |
| “primary percentage”                         | 1975(1) s.168(1), Sch.20, “primary<br>percentage”; 1989 s.1(9)                                      |
| “qualifying earnings factor”                 | 1975(1) s.168(1), Sch.20, “qualifying<br>earnings factor”; am. 1975(2) s.65, Sch.4,<br>para.64      |
| “relative”                                   | 1975(1) s.168(1), Sch.20, “relative”                                                                |
| “relevant accident”                          | 1975(1) s.168(1), Sch.20, “relevant accident”                                                       |
| “relevant injury”                            | 1975(1) s.168(1), Sch.20, “relevant injury”                                                         |
| “relevant loss of faculty”                   | 1975(1) s.168(1), Sch.20, “relevant loss of<br>faculty”; 1984 s.11, Sch.4, para.11(b)               |
| “self-employed earner”; “short-term benefit” | Drafting                                                                                            |
| “tax week”                                   | 1975(1) s.168(1), Sch.20, “tax week”                                                                |
| “tax year”                                   | 1975(1) s.168(1), Sch.20, “tax year”; 1990<br>s.21(1), Sch.6, para.11                               |
| “trade or business”                          | 1975(1) s.168(1), Sch.20, “trade or business”                                                       |
| “trade union”                                | 1975(1) s.168(1), Sch.20, “trade union”                                                             |
| “week”                                       | 1975(1) s.168(1), Sch.20, “week”; 1991(2)<br>s.9(4)                                                 |
| (2)                                          | 1975(1) s.168(1), Sch.20, “employment”;<br>1989 s.12(5)                                             |
| (3)                                          | 1977 s.22(1)                                                                                        |
| (4), (5)                                     | 1975(1) s.168(1), Sch.20, “entitled to child<br>benefit”; 1975(3) s.21(1), Sch.4, para.38           |
| (6)                                          | 1975(1) s.168(1), Sch.20, “permanently<br>incapable of self support”; 1980(1) s.2,<br>Sch.1, para.7 |
| 123(1)                                       | 1986 s.20(1); 1988(2) s.135, Sch.10,<br>para.2(2); 1991(2) s.6(2)                                   |
| (2)                                          | 1986 s.20(2); 1991(2) s.6(3); S.I.1988/1843<br>Sch.3, para.4(c)                                     |
| (3)                                          | 1986 s.31(4)                                                                                        |
| (4) - (6)                                    | 1986 s.31G(4) - (6); 1988(2) s.135, Sch.10,<br>para.6                                               |
| 124(1)                                       | 1986 s.20(3); 1988(1) s.4(1); 1989 s.13(1)                                                          |
| (2)                                          | 1986 s.20(4N); 1988(1) s.4(2)                                                                       |
| (3)                                          | 1986 s.20(4)                                                                                        |



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|              |                                                                                            |
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| (4)          | 1986 s.21(1); 1988(1) s.16, Sch.4, para.23(1)                                              |
| (5), (6)     | 1986 s.21(1A), (1B); 1988(1) s.16, Sch.4, para.23(2)                                       |
| 125(1) - (4) | 1986 s.20(4A) - (4D); 1988(1) s.4(2)                                                       |
| (5)          | 1986 s.20(4N); 1988(1) s.4(2)                                                              |
| 126(1) - (4) | 1986 s.23(1) - (4)                                                                         |
| (5)          | 1986 s.23(5); Income and Corporation Taxes Act 1988 (c.1) s.844, Sch.29, para.32           |
| (6)          | 1986 s.23(5A); 1988(1) s.16, Sch.4, para.24(1)                                             |
| (7)          | 1986 s.23(6); 1990 s.21(1), Sch.6, para.17(2) Benefits Order art.16                        |
| (8)          | 1986 s.23(7); 1990 s.21(1), Sch.6, para.17(3)                                              |
| 127          | 1986 s.23A; 1988(1) s.16, Sch.4, para.25; 1989 s.31(1), Sch.8, para.16                     |
| 128(1)       | 1986 s.20(5), (5A); 1988(1) s.3(a); 1991(2) s.8(1)                                         |
| (2)          | 1986 s.21(2), (3)                                                                          |
| (3)          | 1986 s.20(6); 1989 s.31(1), Sch.8, para.15(1)                                              |
| (4)          | 1986 s.20(10); 1991(2) s.8(2)                                                              |
| (5)          | 1986 s.21(6)(a)                                                                            |
| (6)          | 1986 s.79(3)                                                                               |
| 129(1)       | 1986 s.20(6A), (6D); 1991(2) s.6(4)                                                        |
| (2), (3)     | 1986 s.20(6B), (6C); 1991(2) s.6(4)                                                        |
| (4)          | 1986 s.20(6E); 1991(2) s.6(4)                                                              |
| (5)          | 1986 s.21(3A), (3B); 1991(2) s.6(8)                                                        |
| (6)          | 1986 s.20(6F); 1991(2) s.6(4)                                                              |
| (7)          | 1986 s.27B(4); 1991(2) s.7(1)                                                              |
| (8)          | 1986 s.21(6)(aa); 1991(2) s.6(9)                                                           |
| (9)          | 1986 s.79(3); 1991(2) s.7, Sch.3, para.7                                                   |
| 130(1), (2)  | 1986 s.20(7), (8)                                                                          |
| (3)          | 1986 s.21(4), (5)                                                                          |
| (4), (5)     | 1986 s.21(6); Housing (Scotland) Act 1988 (c.43) s.70(3); Housing Act 1988 (c.50) s.121(4) |
| 131(1)       | 1986 s.20(8A); 1988(2) s.135, Sch.10, para.2(3)                                            |

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|                              |                                                                              |
|------------------------------|------------------------------------------------------------------------------|
| (2)                          | 1986 s.20(8AA); 1989 s.31(1), Sch.8, para.9(2)                               |
| (3) - (9)                    | 1986 s.20(8B) - (8H); 1988(2) s.135, Sch.10, para.2(3)                       |
| (10), (11)                   | 1986 s.21(5A), (5B); 1988(2) s.135, Sch.10, para.3(2)                        |
| (12)                         | 1986 s.21(6)(c); 1988(2) s.135, Sch.10, para.3(3)                            |
| 132                          | 1986 s.22A; 1988(2) s.135, Sch.10, para.5                                    |
| 133(1)                       | 1986 s.22B(1); 1988(2) s.135, Sch.10, para.5; 1989 s.31(1), Sch.8, para.9(3) |
| (2) - (4)                    | 1986 s.22B(2) - (4); 1988(2) s.135, Sch.10, para.5                           |
| 134(1)                       | 1986 s.22(6)                                                                 |
| (2)                          | 1986 s.20(9)                                                                 |
| (3)                          | 1986 s.20(9A); 1988(2) s.135, Sch.10, para.2(4)                              |
| (4)                          | 1986 s.21(7)                                                                 |
| 135(1), (2)                  | 1986 s.22(1), (2)                                                            |
| (3), (4)                     | 1986 s.22(2A), (2B); 1990 s.9                                                |
| (5)                          | 1986 s.22(3); 1988(2) s.135, Sch.10, para.4(2)                               |
| (6)                          | 1986 s.22(4)                                                                 |
| 136(1)                       | 1986 s.22(5)                                                                 |
| (2), (3)                     | 1986 s.22(7), (8)                                                            |
| (4)                          | 1986 s.22(8A); 1988(2) s.135, Sch.10, para.4(3)                              |
| (5)                          | 1988 s.22(9)                                                                 |
| 137(1) "charging authority"  | 1986 s.20(11) "charging authority"; 1988(2) s.135, Sch.10, para.2(5)         |
| "child"                      | 1986 s.20(11) "child"; 1989 s.5(1)                                           |
| "contribution period"        | 1986 s.20(11) "contribution period"; 1988(2) s.135, Sch.10, para.2(5)        |
| "dwelling"                   | 1986 s.84(1) "dwelling"                                                      |
| "family"                     | 1986 s.20(11) "family"                                                       |
| "industrial injuries scheme" | 1986 s.20(11) "industrial injuries scheme"; 1991(2) s.6(6)(a)                |
| "levying authority"          | 1986 s.20(11) "levying authority"; 1988(2) s.135, Sch.10, para.2(5)          |

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|                                |                                                                                                          |
|--------------------------------|----------------------------------------------------------------------------------------------------------|
| “married couple”               | 1986 s.20(11) “married couple”                                                                           |
| “the 1987 Act”, “the 1988 Act” | Drafting                                                                                                 |
| “prescribed”                   | 1986 s.84(1) “prescribed”                                                                                |
| “unmarried couple”             | 1986 s.20(11) “unmarried couple”                                                                         |
| “war pension scheme”           | 1986 s.20(11) “war pension scheme”;<br>1991(2) s.6(6)(b)                                                 |
| “week”                         | 1986 s.20(11) “week”; 1988(2) s.135, Sch.10,<br>para.2(5)                                                |
| (2)                            | 1986 s.20(12); 1989 s.13(2); 1991(2) s.6(7)                                                              |
| 138(1)                         | 1986 s.32(2); 1987 s.1                                                                                   |
| (2)                            | 1986 s.32(2A); 1988(1) s.11, Sch. 3, para. 2                                                             |
| (3)                            | 1986 s.33(1A); 1988(1) s.11, Sch. 3, para. 10                                                            |
| (4)                            | 1986 s.84(1) “prescribed”                                                                                |
| 139(1) - (3)                   | 1986 s.33(2) - (4)                                                                                       |
| (4)                            | 1986 s.33(4A); 1988(1) s.11, Sch. 3, para. 11                                                            |
| (5)                            | 1986 s.33(11)                                                                                            |
| 140(1)                         | 1986 s.33(9); 1988(1) s.11, Sch. 3, para. 12                                                             |
| (2)                            | 1986 s.33(10)                                                                                            |
| (3)                            | 1986 s.33(10ZA); 1990 s.10(3)                                                                            |
| (4)                            | 1986 s.33(10A); 1988(1) s.11, Sch. 3,<br>para.13; 1990 s.10(4)                                           |
| (5)                            | 1986 s.32(11); 1988(1) s.11, Sch.3, para.7                                                               |
| 141                            | 1975(3) s.1(1)                                                                                           |
| 142(1)                         | 1975(3) s.2(1); 1986 s.70(1)(a); 1988(1)<br>s.4(3)                                                       |
| (2), (3)                       | 1975(3) s.2(1A), (1B); 1986 s.70(1)(b)                                                                   |
| (4), (5)                       | 1975(3) s.2(2), (3)                                                                                      |
| 143(1), (2)                    | 1975(3) s.3(1), (2)                                                                                      |
| (3)                            | 1975(3) s.3(3); National Health Service and<br>Community Care Act 1990 (c.19) s.66(1),<br>Sch.9, para.15 |
| (4), (5)                       | 1975(3) s.3(4), (5)                                                                                      |
| 144(1), (2)                    | 1975(3) s.4(1); 1988(1), s.4(4)                                                                          |
| (3)                            | 1975(3) s.4(2)                                                                                           |
| 145(1) - (4)                   | 1975(3) s.5(1) - (4)                                                                                     |
| (5)                            | 1975(3) s.22(1)(a)                                                                                       |
| (6)                            | 1975(3) s.22(8)                                                                                          |

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|                                           |                                                                                                                                                  |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| (7)                                       | 1975(3) s.22(9)                                                                                                                                  |
| 146                                       | 1975(3) s.13                                                                                                                                     |
| 147(1) "prescribed"                       | 1975(3) s.24(1) "prescribed"                                                                                                                     |
| "recognised educational establishment"    | 1975(3) s.24(1) "recognised educational establishment"                                                                                           |
| "voluntary organisation"                  | 1975(3) s.24(1) "voluntary organisation"                                                                                                         |
| "week"                                    | 1975(3) s.24(1) "week"                                                                                                                           |
| (2)                                       | 1975(3) s.24(2)                                                                                                                                  |
| (3)                                       | 1975(3) s.24(3)(b)                                                                                                                               |
| (4)                                       | 1975(3) s.24(4)                                                                                                                                  |
| (5)                                       | 1975(3) s.9(2)                                                                                                                                   |
| (6)                                       | 1975(3) s.24(5)                                                                                                                                  |
| 148                                       | 1986 s.66, Sch.6, para.2                                                                                                                         |
| 149                                       | 1986 s.66, Sch.6, para.3                                                                                                                         |
| 150(1)                                    | 1986 s.66, Sch.6, para.1(1)                                                                                                                      |
| (2) "attendance allowance"                | 1986 s.66, Sch.6, para.1(2) "attendance allowance"; 1991(2) s.4, Sch.2, para.16                                                                  |
| "pensionable age"                         | 1986 s.66, Sch.6, para.1(2) "pensionable age"                                                                                                    |
| "retirement pension"                      | 1986 s.66, Sch.6, para.1(2) "retirement pension"                                                                                                 |
| "unemployability supplement or allowance" | 1986 s.66, Sch.6, para.1(2) "unemployability supplement or allowance"; Income and Corporation Taxes Act 1988 (c.1) s.844, Sch.29, para.32, Table |
| "war disablement pension"                 | 1986 s.84(1) "war disablement pension"; Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table                                      |
| "war widow's pension"                     | 1986 s.84(1) "war widow's pension"; Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table                                          |
| (3)                                       | 1986 s.66, Sch.6, para.1(2) "married couple"; "unmarried couple"                                                                                 |
| (4)                                       | 1986 s.66, Sch.6, para.1(3)                                                                                                                      |
| 151(1), (2)                               | 1982(2) s.1(1), (2)                                                                                                                              |
| (3)                                       | 1982(2) s.23A(1); 1984 s.21, Sch.7, para.8                                                                                                       |
| (4), (5)                                  | 1982(2) s.1(3), (4)                                                                                                                              |
| (6)                                       | 1982(2) s.1(5); 1986 s.68                                                                                                                        |
| 152(1), (2)                               | 1982(2) s.2(1), (2)                                                                                                                              |

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|              |                                                                                                                                                                           |
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| (3)          | 1982(2) s.2(3); The Statutory Sick Pay (General) Regulations 1982 (S.I.1982/894) reg.2A; The Statutory Sick Pay (General) Amendment Regulations 1986 (S.I.1986/477) reg.2 |
| (4)          | 1982(2) s.2(3A); 1985 s.18(4)                                                                                                                                             |
| (5), (6)     | 1982(2) s.2(4), (5)                                                                                                                                                       |
| 153(1) - (4) | 1982(2) s.3(1) - (4)                                                                                                                                                      |
| (5)          | 1982(2) s.3(4A); 1985 s.18(5)                                                                                                                                             |
| (6), (7)     | 1982(2) s.3(5), (6)                                                                                                                                                       |
| (8), (9)     | 1982(2) s.3(6A), (6B); 1985 s.29(1), Sch.4, para.4                                                                                                                        |
| (10), (11)   | 1982(2) s.3(7), (8)                                                                                                                                                       |
| (12)         | 1982(2) s.3(9); 1986 s.86, Sch.10, para.77                                                                                                                                |
| 154(1)       | 1982(2) s.4(1)                                                                                                                                                            |
| (2)          | 1982(2) s.4(2); 1984 s.21, Sch.7, para.7                                                                                                                                  |
| (3), (4)     | 1982(2) s.4(3), (4)                                                                                                                                                       |
| 155(1) - (3) | 1982(2) s.5(1) - (3)                                                                                                                                                      |
| (4)          | 1982(2) s.5(4); 1985 s.18(1)                                                                                                                                              |
| (5)          | 1982(2) s.5(5)                                                                                                                                                            |
| 156          | 1982(2) s.6                                                                                                                                                               |
| 157(1)       | 1982(2) s.7(1) Sick Pay Order reg.2                                                                                                                                       |
| (2)          | 1982(2) s.7(1A); 1986 s.67(1); 1990 s.21(1), Sch.6, para.15(1)                                                                                                            |
| (3)          | 1982(2) s.7(2)                                                                                                                                                            |
| 158(1)       | 1982(2) s.9(1); 1991(1) s.1(1)                                                                                                                                            |
| (2)          | 1982(2) s.9(1B); 1991(1) s.2(1)                                                                                                                                           |
| (3)          | 1982(2) s.9(1D); 1991(1) s.2(1)                                                                                                                                           |
| (4)          | 1982(2) s.9(2); 1991(1) s.2(2)                                                                                                                                            |
| (5)          | 1982(2) s.9(3)(b), (c); 1991(1) s.1(3)                                                                                                                                    |
| (6)          | 1982(2) s.9(6)                                                                                                                                                            |
| (7)          | 1991(1) s.2(5)                                                                                                                                                            |
| 159          | 1982(2) s.9(1C); 1991(1) s.2(1)                                                                                                                                           |
| 160          | Drafting                                                                                                                                                                  |
| 161(1), (2)  | 1982(2) s.27(1), (2)                                                                                                                                                      |
| (3)          | 1982(2) s.27(3); 1989 s.26, Sch.7, para.23                                                                                                                                |

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| 162                                                                                              | 1982(2) s.22; Oil and Gas (Enterprise) Act 1982 (c.23) s.37, Sch.3, para.44; R4 |
| 163(1) "contract of service"                                                                     | 1982(2) s.26(1) "contract of service"                                           |
| "employee"                                                                                       | 1982(2) s.26(1) "employee"                                                      |
| "employer"                                                                                       | 1982(2) s.26(1) "employer"; 1985 s.29(1), Sch.4 para.6                          |
| "period of entitlement"; "period of incapacity for work"; "period of interruption of employment" | Drafting                                                                        |
| "prescribed"                                                                                     | 1982(2) s.26(1) "prescribed"                                                    |
| "qualifying day"                                                                                 | Drafting                                                                        |
| "week"                                                                                           | 1982(2) s.26(1) "week"                                                          |
| (2)                                                                                              | 1982(2) s.26(2); 1985 s.29(1), Sch.4, para.7                                    |
| (3) - (5)                                                                                        | 1982(2) s.26(3) - (5)                                                           |
| (6)                                                                                              | 1982(2) s.26(5A); 1990 s.21(1), Sch.6, para.16                                  |
| (7)                                                                                              | 1982(2) s.26(6)                                                                 |
| 164(1) - (5)                                                                                     | 1986 s.46(1) - (5)                                                              |
| (6), (7)                                                                                         | 1982(2) s.23A(1); 1984 s.21, Sch.7, para.8; 1986 s.46(6)                        |
| (8)                                                                                              | 1986 s.46(7)                                                                    |
| (9)                                                                                              | 1986 s.46(8); 1988(1) s.16, Sch.4, para.16(1)                                   |
| (10)                                                                                             | 1986 s.46(9); 1988(1) s.16, Sch.4, para.16(2)                                   |
| 165(1) - (6)                                                                                     | 1986 s.47(1) - (6)                                                              |
| (7)                                                                                              | 1986 s.47(7); 1989 s.26, Sch.7, para.25                                         |
| 166(1)                                                                                           | 1986 s.48(1)                                                                    |
| (2)                                                                                              | 1986 s.48(2); 1988(1), s.16, Sch.4, para.17                                     |
| (3) - (8)                                                                                        | 1986 s.48(3) - (8)                                                              |
| 167(1)                                                                                           | 1986 s.49, Sch.4, para.1                                                        |
| (2)                                                                                              | R5                                                                              |
| (3)                                                                                              | 1986 s.49, Sch.4, para.2                                                        |
| (4)                                                                                              | 1986 s.49, Sch.4, para.5                                                        |
| 168                                                                                              | Drafting                                                                        |
| 169                                                                                              | 1986 s.79(4)                                                                    |
| 170                                                                                              | 1986 s.80; R4                                                                   |
| 171(1) "confinement"                                                                             | 1986 s.50(1) "confinement"                                                      |
| "dismissed"                                                                                      | 1986 s.50(1) "dismissed"                                                        |

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|                        |                                                                                                                                                                                                                 |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| “employee”             | 1986 s.50(1) “employee”                                                                                                                                                                                         |
| “employer”             | 1986 s.50(1) “employer”                                                                                                                                                                                         |
| “maternity pay period” | Drafting                                                                                                                                                                                                        |
| “modifications”        | 1986 s.84(1) “modifications”                                                                                                                                                                                    |
| “prescribed”           | 1986 s.84(1) “prescribed”                                                                                                                                                                                       |
| “week”                 | 1986 s.50(1) “week”                                                                                                                                                                                             |
| (2)                    | 1986 s.50(2)                                                                                                                                                                                                    |
| (3)                    | 1986 s.50(2A); 1990 s.21(1), Sch.6, para.22                                                                                                                                                                     |
| (4) - (6)              | 1986 s.50(3) - (5)                                                                                                                                                                                              |
| 172                    | 1982(2) ss.26(7), 44(1)(b), (c), (d), (2)(a), (b); 1986 s.84(4)                                                                                                                                                 |
| 173                    | 1975(1), s.168(1), Sch.20 “age”; 1980(1), s.18; 1980(2) s.5(6); 1991(1) s.3(1)(b)                                                                                                                               |
| 174                    | Drafting                                                                                                                                                                                                        |
| 175(1)                 | 1975(1) s.168(1), Sch.20 “regulations”; 1975(3) s.22(1)(b); 1977 s.24(1) “regulations”; 1980(2) ss.3(4), 5(3) “regulations”; 1982(2) s.47 “regulations”; 1986 s.84(1) “regulations”; 1989 s.30(1) “regulations” |
| (2)                    | 1975(1) s.166(1); 1975 (Old Cases) ss.4(8), 8(1); 1975(3) s.22(2); 1977 s.24(3); 1980(2) s.7(3); 1982(2) s.45(2); 1986 s.83(1); 1989 s.29(1); 1990 s.21(1), Sch.6, paras. 8(7), 12                              |
| (3)                    | 1975(1) ss.162, 166(2); 1975(3) s.22(6); 1977 s.24(3); 1980(2) s.7(3); 1982(2) s.45(1); 1986 s.83(1); 1989 s.29(1)                                                                                              |
| (4)                    | 1975(1) s.166(3); 1975(3) s.22(7); 1977 s.24(3); 1980(2) s.7(3); 1982(2) s.45(1); 1986 s.83(1); 1989 ss.29(1), 31(1), Sch.8, para.10(1); R6                                                                     |
| (5)                    | 1975(1) s.166(3A); 1975(3) s.22(7A); 1977 s.24(3); 1986 ss.62(1), (2), 83(1); 1989 s.29(1)                                                                                                                      |
| (6)                    | 1986 s.83(2); 1988(2) s.135, Sch.10, para.11(2)                                                                                                                                                                 |
| (7)                    | 1975(1) s.166(5); 1977 s.24(3); 1982(2) s.45(1); 1986 s.83(6); 1989 s.29(6); R7                                                                                                                                 |
| (8)                    | 1975(1) s.166(6)                                                                                                                                                                                                |
| (9)                    | 1975(1) s.166(7)                                                                                                                                                                                                |
| (10)                   | 1975(1) s.168(4)                                                                                                                                                                                                |



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|           |                                                                                                                                                                                                                                                 |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 176(1)    | 1975(1) s.167(1); 1975(2) s.62(1); 1975(3) s.22(3); 1980(2) s.5(4); 1982(2) ss.7(1B), 9(1F); 1986 ss.43(3)(b), 62(3), 67(1), 83(3) (e); 86, Sch.10, para.65; 1989 s.9(1); 1990 s.21(1), Sch.6, paras.8(2), (3), (5), 15(2); 1991(1) s.2(1); R15 |
| (2)       | 1975(1) s.167(2); 1975(3) s.22(4); 1990 s.21(2), Sch.6, para.8(1), (3)                                                                                                                                                                          |
| (3)       | 1975(1) s.167(3); 1975 (Old Cases) ss.4(8), 8(1); 1975(3) s.22(5); 1977 s.24(5); 1980(2) s.7(4); 1982(2) s.45(2); 1986 s.83(4); 1989 s.29(3); 1990 s.21(1), Sch.6, para.8(1), (3), (4), (6), (7), (9), (12)                                     |
| 177(1)    | Short title                                                                                                                                                                                                                                     |
| (2)       | Commencement                                                                                                                                                                                                                                    |
| (3), (4)  | 1975(1) ss.9(3), 169(2)                                                                                                                                                                                                                         |
| Sch. 1    |                                                                                                                                                                                                                                                 |
| para.1(1) | 1975(1) s.1(4), Sch.1, para.1(1); 1977 s.1(3)                                                                                                                                                                                                   |
| (2)       | 1975(1) s.1(4), Sch.1, para.1(1A); 1980(1) s.2, Sch.1, para.16; 1985 s.29(1), Sch.5, para.13(a)                                                                                                                                                 |
| (3), (4)  | 1975(1) s.1(4), Sch.1, para.1(1B), (1C); 1985 s.29(1), Sch.5, para.13(b)                                                                                                                                                                        |
| (5)       | 1986 s.74(5)                                                                                                                                                                                                                                    |
| (6)       | 1975(1) s.1(4), Sch.1 para.1(1D); 1985 s.29(1), Sch.5, para.13(b)                                                                                                                                                                               |
| (7), (8)  | 1975(1) s.1(4), Sch.1, para.1(2), (3)                                                                                                                                                                                                           |
| para.2    | 1975(1) s.1(4), Sch.1, para.2                                                                                                                                                                                                                   |
| para.3(1) | 1975(1) s.1(4), Sch.1, para.3(1)                                                                                                                                                                                                                |
| (2)       | 1975(1) s.1(4), Sch.1, para.3(2); Criminal Justice Act 1982 (c.48) ss.38, 46, 54; Criminal Procedure (Scotland) Act 1975 (c.21) ss.289F, 289G                                                                                                   |
| (3)       | 1975(1) s.1(4), Sch.1, para.3(3)                                                                                                                                                                                                                |
| para.4    | 1975(1) s.1(4), Sch.1, para.4; 1977 s.1(4)                                                                                                                                                                                                      |
| para.5    | 1975(1) s.1(4), Sch.1, para.4A; 1991(3) s.2(2)                                                                                                                                                                                                  |
| para.6(1) | 1975(1) s.1(4), Sch.1, para.5(1); 1991(3) s.2(3)(a)                                                                                                                                                                                             |
| (2)       | 1975(1) s.1(4), Sch.1, para.5(1A); 1990 s.17(5); 1991(3) s.2(3)(b)                                                                                                                                                                              |

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|                  |                                                                                                            |
|------------------|------------------------------------------------------------------------------------------------------------|
| (3), (4)         | 1975(1) s.1(4), Sch.1, para.5(1B), (1C); 1990 s.17(5)                                                      |
| (5)              | 1982(2) s.9(4); 1986 s.49, Sch.4, para.3                                                                   |
| (6)              | 1982(2) s.9(5); 1985 s.19; 1986 s.49, Sch.4, para.4                                                        |
| (7)              | 1975(1) s.1(4), Sch.1, para.5(2)                                                                           |
| (8)              | 1975(1) s.1(4), Sch.1, para.5(3); 1990 s.17(6)                                                             |
| para.7(1) - (10) | 1975(1) s.1(4), Sch.1, para.5A(1) - (10); 1990 s.17(7), Sch.5                                              |
| (11)             | 1975(1) s.1(4), Sch.1, para.5A(11); 1990 s.17(7), Sch.5; 1991(3) s.2(4)                                    |
| (12), (13)       | 1975(1) s.1(4), Sch.1, para.5A(12), (13); 1990 s.17(7), Sch.5                                              |
| para.8(1)(a)     | 1975(1) s.1(4), Sch.1, para.6(1)(a)                                                                        |
| (b)              | 1975(1) s.1(4), Sch.1, para.6(1)(aa); 1991(3) s.2(5)(a)                                                    |
| (c) - (f)        | 1975(1) s.1(4), Sch.1, para.6(1)(b) - (e)                                                                  |
| (g)              | 1975(1) s.1(4), Sch.1, para.6(1)(f); 1975(2) s.65(1), Sch.4, para.61                                       |
| (h)              | 1975(1) s.1(4), Sch.1, para.6(1)(gg); 1989 s.2                                                             |
| (i)              | 1975(1) s.1(4), Sch.1, para.6(1)(ggg); 1991(3) s.2(5)(c)                                                   |
| (j), (k)         | 1975(1) s.1(4), Sch.1, para.6(1)(gh), (gj); 1990 s.21(1), Sch.6, para.9                                    |
| (l)              | 1975(1) s.1(4), Sch.1, para.6(1)(g); 1991(3) s.2(5)(b)                                                     |
| (m)              | 1975(1) s.1(4), Sch.1, para.6(1)(h); 1986 s.86, Sch.10, para.10                                            |
| (n) - (q)        | 1975(1) s.1(4), Sch.1, para.6(1)(j) - (m)                                                                  |
| (2), (3)         | 1975(1) s.1(4), Sch.1, para.6(2), (3)                                                                      |
| paras.9, 10      | 1975 (1) s.1(4), Sch.1, paras.7, 8                                                                         |
| para.11          | 1975(1) s.1(4), Sch.1, para.9; 1982(2) s.37(2)                                                             |
| Sch. 2           |                                                                                                            |
| para.1           | Drafting                                                                                                   |
| para.2           | 1975(1) s.9(4), Sch.2, para.2; Capital Allowances Act 1990 (c.1) s.164, Sch.1, para.2                      |
| para.3(1), (2)   | 1975(1) s.9(4), Sch.2, para.3(1), (2); Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table |

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|            |                                                                                                                                                                 |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (3)        | 1975(1) s.9(4), Sch.2, para.3(3)                                                                                                                                |
| (4)        | 1975(1) s.9(4), Sch.2, para.3(3); Finance Act 1988 (c.39) s.35, Sch.3, para.31                                                                                  |
| (5)        | 1975(1) s.9(4), Sch.2, para.3(4); Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table                                                           |
| paras.4, 5 | 1975 (1) s.9(4), Sch.2, paras.5, 6; Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table                                                         |
| para.6(1)  | 1975(1) s.9(4), Sch.2, para.7(1); Income and Corporation Taxes Act 1988, s.844, Sch.29, para.32, Table; 1990 s.17(8)                                            |
| (2)        | 1975(1) s.9(4), Sch.2, para.7(2); 1990 s.17(9)                                                                                                                  |
| paras.7, 8 | 1975(1) s.9(4), Sch.2 paras.8, 9                                                                                                                                |
| para.9     | 1975(1) s.9(4), Sch.2, para.4; Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table; Finance Act 1988 (c.39) s.145, Sch.14, Part VIII and Note 6 |
| Sch. 3     |                                                                                                                                                                 |
| para.1(1)  | 1975(1) s.13(6), Sch.3, para.1(1)                                                                                                                               |
| (2)        | 1975(1) s.13(6), Sch.3, para.1(2); 1986 s.75, Sch.8, para.3(1); 1988(1) s.6(2)(a)                                                                               |
| (3)        | 1975(1) s.13(6), Sch.3, para.1(3); 1986 s.75, Sch.8, para.3(2), (3); 1988(1) s.6(2)(b)                                                                          |
| (4)        | 1975(1) s.13(6), Sch.3, para.1(2)(b)(i); 1986 s.75, Sch.8, para.3(1)                                                                                            |
| (5)        | 1975(1) s.13(6), Sch.3, para.1(3)(b)(i); 1986 s.75, Sch.8, para.3(3)                                                                                            |
| (6)        | 1975(1) s.13(6), Sch.1, para.1(4)                                                                                                                               |
| para.2(1)  | 1975(1) s.13(6), Sch.3, para.1(1)                                                                                                                               |
| (2)        | 1975(1) s.13(6), Sch.3, para.1(2); 1986 s.75, Sch.8, para.3(1); 1988(1) s.6(2)(a)                                                                               |
| (3)        | 1975(1) s.13(6), Sch.3, para.1(3); 1986 s.75, Sch.8, para.3(2), (3); 1988(1) s.6(2)(b)                                                                          |
| (4)        | 1975(1) s.13(6), Sch.3, para.1(2)(b)(ii); 1986 s.75, Sch.8, para.3(1)                                                                                           |
| (5)        | 1975(1) s.13(6), Sch.3, para.1(3)(b)(ii); 1986 s.75, Sch.8, para.3(3)                                                                                           |
| (6)        | 1975(1) s.13(6), Sch.1, para.1(4)                                                                                                                               |
| para.3(1)  | 1975(1) s.13(6), Sch.3, para.3(1); 1986 s.49, Sch.4, para.14; 1990 s.21(1), Sch.6, para.10(1)                                                                   |

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|                |                                                                                                                       |
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| (2), (3)       | 1975(1) s.13(6), Sch.3, para.3(2), (3); 1990 s.21(1), Sch.6, para.10(2)                                               |
| para.4(1), (2) | 1975(1) s.13(6), Sch.3, para.4(1); 1986 ss.75, 86, Sch.8, para.3(4), Sch.10, para.66(a)                               |
| (3)            | 1975(1) s.13(6), Sch.3, para.4(2)                                                                                     |
| para.5(1)      | 1975(1) s.13(6), Sch.3, para.5(1)                                                                                     |
| (2)            | 1975(1) s.13(6), Sch.3, para.5(2); 1975(2) s.19(2); 1986 s.75 Sch.8, para.3(5)                                        |
| (3), (4)       | 1975(1) s.13(6), Sch.3, para.5(3); 1986 s.75, Sch.8, para.3(6)                                                        |
| (5), (6)       | 1975(1) s.13(6), Sch.3, para.5(4), (5)                                                                                |
| (7)            | 1975(1) s.13(6), Sch.3, para.5(6); 1979 s.5, Sch.1, para.3                                                            |
| (8)            | 1975(1) s.27(2)                                                                                                       |
| para.6         | 1975(1) s.31(6), Sch.3, para.6                                                                                        |
| para.7(1)      | 1975(1) s.13(8), Sch.3, para.8(1); 1989 s.26, Sch.7, para.16                                                          |
| (2)            | 1975(1) s.13(8), Sch.3, para.8(2); 1986 s.86, Sch.10, para.66(b)                                                      |
| (3), (4)       | 1975(1) s.13(8), Sch.3, para.8(3); 1979 s.21(4), Sch.3, para.10; 1986 ss.75, 86, Sch.8, para.3(7), Sch.10, para.66(b) |
| para.8         | 1975(1) s.13(8), Sch.3, para.10                                                                                       |
| para.9         | 1975(1) s.13(8), Sch.3, para.13; 1986 s.86, Sch.10, para.66(c)                                                        |
| Sch. 4         |                                                                                                                       |
| Part I         |                                                                                                                       |
| para.1         | 1975(1) s.14, Sch.4, Part I, para.1(a); Benefits Order art.3(2), (3), Sch.1                                           |
| para.2         | 1975(1) s.14, Sch.4, Part I, para.1(b); Benefits Order art.3(2), (3), Sch.1                                           |
| para.3         | 1975(1) s.16, Sch.4, Part I, para.3; Benefits Order art.3(2), (3), Sch.1                                              |
| para.4         | 1975(1) s.22, Sch.4, Part I, para.4; Benefits Order art.3(2), (3), Sch.1                                              |
| para.5         | 1975(1) s.29(7), Sch.4, Part I, para.9; 1975(2), s.65(1), Sch.4, para.62; Benefits Order art.3(2), (3), Sch.1         |
| para.6         | 1975(1) s.31, Sch.4, Part I, para.10; Benefits Order art.3(2), (3), Sch.1                                             |
| Part II        | 1975(1) s.24, Sch.4, Part IA; 1986 s.36(2)                                                                            |

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### Part III

- para.1 1975(1) s.35, Sch.4, Part III, para.1; Benefits Order art.3(2), (3), Sch.1
- para.2 1975(1) s.36, Sch.4, Part III, para.2; 1984 s.11, Sch.4, para.3; Benefits Order art.3(2), (3), Sch.1
- para.3 1975(1) s.36A, Sch.4, Part III, para.2A; 1990 s.2(2); Benefits Order art.3(2), (3), Sch.1
- para.4 1975(1) s.37, Sch.4, Part III, para.3; Benefits Order art.3(2), (3), Sch.1
- para.5 1975(1) s.38, Sch.4, Part III, para.4; Benefits Order art.3(2), (3), Sch.1
- para.6 1975(1) s.39, Sch.4, Part III, para.5; Benefits Order art.3(2), (3), Sch.1
- para.7 1975(1) s.39, Sch.4, Part III, para.5A; 1985 s.12(2); Benefits Order art.3(2), (3), Sch.1
- para.8 1975(1) s.40, Sch.4, Part III, para.6

### Part IV

- col.(1) 1975(1) ss.41-49, Sch.4, Part IV, col.(1); 1984 s.11, Sch.4, para.3; Benefits Order art.3(2), (3), Sch.1
- col.(2) 1975 ss.41-49, Sch.4, Part IV, col.(2); Benefits Order art.3(2), (3), Sch.1
- col.(3) 1975(1) ss.41-49, Sch.4, Part IV, col.(3); Benefits Order art.3(2), (3), Sch.1

### Part V

- para.1 1975(1) s.57(6), Sch.4, Part V, para.3; Benefits Order art.3(2), (3), Sch.1
- para.2 1975(1) s.61, Sch.4, Part V, para.7; Benefits Order art.3(2), (3), Sch.1
- para.3 1975(1) s.63, Sch.4, Part V, para.8; Benefits Order art.3(2), (3), Sch.1
- para.4 1975(1) s.91, Sch.4, Part V, para.16; Benefits Order art.3(2), (3), Sch.1
- para.5 1975(1) s.58, Sch.4, Part V, para.4; Benefits Order art.3(2), (3), Sch.1
- para.6 1975(1) s.59, Sch.4, Part V, para.5; 1979 s.5, Sch.1, para.13; Benefits Order art.3(2), (3), Sch.1
- para.7 1975(1) s.64, Sch.4, Part V, para.10; Benefits Order art.3(2), (3), Sch.1

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| para.8    | 1975(1) s.66(2), Sch.4, Part V, para.12;<br>Benefits Order art.3(2), (3), Sch.1                                  |
| para.9    | 1975(1) s.57(5), Sch.4, Part V, para.2;<br>Benefits Order art.3(2), (3), Sch.1                                   |
| para.10   | 1975(1) s.68, Sch.4, Part V, para.13; 1975(2)<br>s.65(1), Sch.4, para.63; Benefits Order<br>art.3(2), (3), Sch.1 |
| para.11   | 1975(1) s.69, Sch.4, Part V, para.14; Benefits<br>Order art.3(2), (3), Sch.1                                     |
| para.12   | 1975(1) s.70, Sch.4, Part V, para.15; Benefits<br>Order art.3(2), (3), Sch.1                                     |
| Sch. 5    |                                                                                                                  |
| para.1    | 1975(2) s.12, Sch.1, para.1; 1989 s.7, Sch.1,<br>para.3(1)                                                       |
| para.2(1) | 1975(2) s.12, Sch.1, para.2(1); 1989 s.7,<br>Sch.1, para.3(2)                                                    |
| (2)       | 1975(2) s.12, Sch.1, para.2(2); 1989 s.7,<br>Sch.1, para.3(3)                                                    |
| (3)       | 1975(2) s.12, Sch.1, para.2(3); 1977 s.3(1)<br>(b); 1989 s.7, Sch.1, para.3(4)                                   |
| (4)       | 1975(2) s.60A; 1979 s.18                                                                                         |
| (5)       | 1975(2) s.12, Sch.1, para.2(4); 1977 s.3(1)<br>(c); 1980(1) s.3(11)                                              |
| (6)       | 1975(2) s.12, Sch.1, para.2(4A); 1985 s.9(5)                                                                     |
| (7)       | 1975(2) s.12, Sch.1, paras.2(5); 1986 s.86,<br>Sch.10, para.95(a); 1989 s.7, Sch.1, para.3(5)                    |
| (8)       | 1975(2) s.12, Sch.1, para.2(6); 1977 s.3(1)<br>(d); 1989 s.7, Sch.1, para.3(6)                                   |
| para.3    | 1975(2) s.12, Sch.1, para.3; 1977 s.3(1)(e);<br>1989 s.7, Sch.1, para.3(7)                                       |
| para.4(1) | 1975(2) s.12, Sch.1, para.4(1); 1979 s.21(4),<br>Sch.3, para.23; 1986 s.19(2)(a); 1989 s.7,<br>Sch.1, para.3(8)  |
| (2)       | 1975(2) s.12, Sch.1, para.4(2); 1979 s.21(4),<br>Sch.3, para.23; 1986 s.19(2)(a); 1989 s.7,<br>Sch.1, para.3(8)  |
| (3)       | 1975(2) s.12, Sch.1, para.4(2A); 1986 s.19(2)<br>(b)                                                             |
| (4)       | 1975(2) s.12, Sch.1, para.4(3); 1979 s.5,<br>Sch.1, para.6; 1986 s.86, Sch.10, para.95(a)                        |
| (5)       | 1975(2) s.12, Sch.1, para.4(4); 1979 s.5,<br>Sch.1, para.22                                                      |

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| para.5(1), (2) | 1975(2) s.12, Sch.1, para.4A(1); 1979 s.5, Sch.1, para.7; 1986 s.19(3)                  |
| (3)            | 1975(2) s.12, Sch.1, para.4A(1A); 1986 s.19(4)                                          |
| para.6(1), (2) | 1975(2) s.12, Sch.1, para.4A(2); 1979 s.5, Sch.1, para.7; 1986 s.19(5)                  |
| (3)            | 1975(2) s.12, Sch.1, para.4A(2A)(a); 1986 s.19(6)                                       |
| (4)            | 1975(2) s.12, Sch.1, para.4A(2A)(b); 1986 s.19(6)                                       |
| para.7(1)      | 1975(2) s.12, Sch.1, para.4A(3); 1979 s.5, Sch.1, para.7; 1986 s.86, Sch.10, para.95(b) |
| (2)            | 1975(2) s.60A; 1979 s.18                                                                |
| para.8(1), (2) | 1975(2) s.12, Sch.1, para.5(1), (2); 1989 Sch.1, para.3(9)                              |
| (3)            | 1975(2) s.12, Sch.1, para.5(3); 1989 s.7, Sch.1, para.3(10)                             |
| (4)            | 1975(2) s.12, Sch.1, para.5(4)                                                          |
| para.9         | Drafting                                                                                |
| Sch. 6         |                                                                                         |
| para.1         | 1975(1) s.57(3), Sch.8, para.1; 1984 s.11, Sch.4, para.10(a)                            |
| paras.2, 3     | 1975(1) s.57(3), Sch.8, paras.2, 3                                                      |
| para.4         | 1975(1) s.57(3), Sch.8, para.4A; 1984 s.11, Sch.4, para.10(b)                           |
| para.5         | 1975(1) s.57(3), Sch.8, para.5A; 1984 s.11, Sch.4, para.10(c)                           |
| para.6(1), (2) | 1975(1) s.57(3), Sch.8, para.4(1); 1982(2) s.48(5), Sch.4, para.17                      |
| (3) - (5)      | 1975(1) s.57(3), Sch.8, para.4(2) - (4); 1989 s.21, Sch.3, para.13(1)                   |
| para.7         | 1975(1) s.57(3), Sch.8, para.5; 1989 s.21, Sch.3, para.13(2)                            |
| para.8         | 1975(1) s.57(3), Sch.8, para.6                                                          |
| Sch. 7         |                                                                                         |
| Part I         |                                                                                         |
| para.1         | 1986 s.39, Sch.3, para.4                                                                |
| para.2         | 1975(1) s.58                                                                            |
| para.3(1)      | 1975(1) s.59(1); 1985 s.9(4)(a); 1986 s.39, Sch.3, para.4                               |

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|                |                                                                                                                                                            |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (2)            | 1975(1) s.59(1A)(a); 1985 s.9(4)(b); 1986 s.18(1)                                                                                                          |
| (3)            | 1975(1) s.59(1B)(a); 1985 s.9(4)(b); 1986 s.18(1)                                                                                                          |
| (4)            | 1975(1) s.59(1C)(a); 1985 s.9(4)(b); 1986 s.18(1)                                                                                                          |
| (5), (6)       | 1975(1) s.59(2), (3)                                                                                                                                       |
| (7), (8)       | 1975(1) s.59(4); 1980(2) s.3(3)                                                                                                                            |
| (9)            | 1980(2) s.3(4)                                                                                                                                             |
| (10)           | 1975(1) s.59(5)                                                                                                                                            |
| (11)           | Drafting                                                                                                                                                   |
| para.4(1)      | 1975(1) s.64(1); 1975(3) s.21(1), Sch.4, para.21(a); 1986 s.39, Sch.3, para.4                                                                              |
| (2)            | 1975(1) s.64(2)                                                                                                                                            |
| (3)            | 1975(1) s.64(1A); 1984 s.13, Sch.5, para.4                                                                                                                 |
| (4)            | 1975(1) s.64(1B); 1984 s.13, Sch.5, para.4; Social Security (Industrial Injuries) (Dependency) (Permitted Earnings Limits) Order 1991 (S.I.1991/546) art.2 |
| (5), (6)       | 1975(1) s.64(1C), (1D); 1984 s.13, Sch.5, para.4                                                                                                           |
| para.5(1)      | 1975(1) s.65(1); 1975(3) s.21(1), Sch.4, para.22(a); 1986 s.39, Sch.3, para.4                                                                              |
| (2)            | 1975(1) s.65(2); 1975(3) s.21(1), Sch.4, para.22(b); 1977 s.22(3)                                                                                          |
| para.6(1)      | 1975(1) s.66(1); 1975(3) s.21(1), Sch.4, para.23; 1980(1) s.5, Sch.1, paras.4 and 6; 1986 s.39, Sch.3, para.4                                              |
| (2)            | 1975(1) s.66(2)                                                                                                                                            |
| (3) - (6)      | 1975(1) s.66(3) - (6); 1985 s.13(5)                                                                                                                        |
| (7)            | 1975(1) s.66(7)                                                                                                                                            |
| para.7         | 1975(1) s.66A; 1984 s.14(b); 1989 s.9(3)                                                                                                                   |
| para.8         | 1975(1) s.84A; 1989 s.31, Sch.8, para.7(2)                                                                                                                 |
| Part II        |                                                                                                                                                            |
| para.9(1), (2) | 1975(1) s.57(1), (5); 1986 s.39, Sch.3, para.3(3)                                                                                                          |
| (3)            | 1975(1) s.57(4); 1982(2) s.39(2); 1989 s.26, Sch.7, para.12                                                                                                |
| Part III       |                                                                                                                                                            |
| para.10(1)     | 1986 s.39, Sch.3, para.7                                                                                                                                   |



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|                 |                                                                                                   |
|-----------------|---------------------------------------------------------------------------------------------------|
| (2), (3)        | 1975(1) s.62                                                                                      |
| Part IV         |                                                                                                   |
| para.11(1)      | 1975(1) s.59A(1), (10B); 1986 s.39, Sch.3, para.5(1); 1989 s.26, Sch.7, para.13; 1990 s.3(1), (4) |
| (2), (3)        | 1975(1) s.59A(1A), (1B); 1990 s.3(2)                                                              |
| (4) - (7)       | 1975(1) s.59A(2) - (5); 1986 s.39, Sch.3, para.5(1)                                               |
| (8)             | 1975(1) s.59A(6); 1986 s.39, Sch.3, para.5(1); 1990 s.3(3)                                        |
| (9)             | 1975(1) s.59A(7); 1986 s.39, Sch.3, para.5(1)                                                     |
| (10)            | 1975(1) s.59A(8); 1986 s.39, Sch.3, para.5(1); 1988(1) s.16, Sch.4, para.12(a)                    |
| (11)            | 1988(1) s.2(3)                                                                                    |
| (12)            | 1975(1) s.59A(9); 1986 s.39, Sch.3, para.5(1)                                                     |
| (13)            | 1975(1) s.59A(10); 1986 s.39, Sch.3, para.5(1)                                                    |
| (14)            | 1975(1) s.59A(10A); 1988(1) s.16, Sch.4, para.12(b)                                               |
| para.12(1), (2) | 1988(1) s.2(4), (5)                                                                               |
| (3), (4)        | 1988(1) s.2(5A), (5B); 1989 s.17(5)                                                               |
| (5)             | 1988(1) s.2(6)                                                                                    |
| (6)             | 1988(1) s.2(7); 1989 s.17(6)                                                                      |
| Part V          |                                                                                                   |
| para.13(1)      | 1975(1) s.59B(1); 1988(1) s.2(1); 1989 s.7, Sch.1, para.8(2)                                      |
| (2), (3)        | 1975(1) s.59B(2), (3); 1988(1) s.2(1)                                                             |
| (4)             | 1975(1) s.59B(5); 1988(1) s.2(1); 1989 s.7, Sch.1, para.8(5); Benefits Order art.3(4) Sch.1       |
| (5)             | 1975(1) s.59B(5A); 1989 s.17(3)                                                                   |
| (6)             | 1975(1) s.59B(6); 1988(1) s.2(1)                                                                  |
| (7)             | Drafting                                                                                          |
| (8), (9)        | 1975(1) s.59B(7), (8); 1989 s.7, Sch.1, para.8(6)                                                 |
| (10)            | 1975(1) s.59B(9); 1990 s.3(6)                                                                     |
| (11)            | 1975(1) s.59A(10A); 1988(1) s.16, Sch.4, para.12(b)                                               |
| Part VI         |                                                                                                   |

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|                   |                                                                                                                                          |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| para.14(1)        | 1988(1) s.2, Sch.1, paras.2, 3                                                                                                           |
| (2)               | 1975(1) s.168(1), Sch.20 "deceased"                                                                                                      |
| para. 15(1) - (3) | 1975(1) s.67(1), (2); 1977 s.22(4); 1988(1) s.2, Sch.1, para.2                                                                           |
| (4)               | 1975(1) s.67(3)                                                                                                                          |
| para.16           | 1975(1) s.68; 1988(1) s.2, Sch.1, para.2                                                                                                 |
| para.17           | 1975(1) s.69; 1988(1) s.2, Sch.1, para.3                                                                                                 |
| para. 18          | 1975(1) s.70; 1984 s.13, Sch.5, para.5;<br>1988(1) s.2, Sch.1, para.2                                                                    |
| para.19           | 1975(1) s.70, Sch.9, para.1; 1988(1) s.2,<br>Sch.1, para.2                                                                               |
| para. 20          | 1975(1) s.75; 1988(1) s.2, Sch.1, paras.2,<br>6(a)                                                                                       |
| para.21           | 1977 s.9; 1988(1) s.2, Sch.1, para.6(b)                                                                                                  |
| Sch. 8            |                                                                                                                                          |
| Part I            |                                                                                                                                          |
| para.1            | 1975 (Old Cases) s.1                                                                                                                     |
| para.2(1)         | 1975 (Old Cases) s.2(1); 1990 s.16(8)(a)                                                                                                 |
| (2) - (5)         | 1975 (Old Cases) s.2(2) - (5)                                                                                                            |
| (6), (7)          | 1975 (Old Cases) s.2(6); The Social Security<br>Act 1986 (Commencement No.5) Order 1987<br>(S.I.1987/354) art.3; Benefits Order art.6    |
| (8)               | 1975 (Old Cases) s.2(7)                                                                                                                  |
| para.3            | 1975 (Old Cases) s.3                                                                                                                     |
| para.4(1)         | 1975 (Old Cases) s.5(1); 1990 s.16(8)(a)                                                                                                 |
| (2) - (4)         | 1975 (Old Cases) s.5(2) - (4)                                                                                                            |
| para.5(1)         | 1975 (Old Cases) s.6(1)                                                                                                                  |
| (2)               | 1975 (Old Cases) s.6(2); 1980(1) s.4(3)                                                                                                  |
| (3), (4)          | 1975 (Old Cases) s.6(3), (4)                                                                                                             |
| (5)               | 1977 s.10, Sch.1, para.6                                                                                                                 |
| para.6(1)         | 1975 (Old Cases) s.7(1)                                                                                                                  |
| (2), (3)          | 1975 (Old Cases) s.7(2); The Social Security<br>Act 1986 (Commencement No.5) Order 1987<br>(S.I.1987/354) art.3; Benefits Order art.6    |
| (4)               | 1975 (Old Cases) s.7(3); 1982(2) s.48(5),<br>Sch.4, para.18(2); 1984 s.13, Sch.5,<br>para.8(a); 1986, s.86(1), Sch.10, para.68(2)<br>(a) |

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|----------------------------------------------------|----------------------------------------------------------------------------------------|
| (5)                                                | 1975 (Old Cases) s.7(4); 1984 s.13, Sch.5, para.8(b); 1986 s.86, Sch.10, para.68(2)(b) |
| (6)                                                | 1975 (Old Cases) s.7(5)                                                                |
| Part II                                            |                                                                                        |
| para.7(1)                                          | 1975(1) s.159(1)                                                                       |
| (2)                                                | 1975(1) s.159(3)                                                                       |
| Part III                                           |                                                                                        |
| para.8(1) "corresponding disablement pension rate" | 1975 (Old Cases) s.14(1) "corresponding disablement pension rate"                      |
| "the 1967 Act"                                     | Drafting                                                                               |
| "injury pension"                                   | 1975(1) s.159(2) "injury pension"                                                      |
| "the original Industrial Injuries Act"             | Drafting                                                                               |
| "prescribed"                                       | 1975 (Old Cases) s.14(1) "prescribed"                                                  |
| "workmen's compensation"                           | 1975 (Old Cases) s.14(1) "workmen's compensation"                                      |
| "the Workmen's Compensation Acts"                  | 1975 (Old Cases) s.14(1) "the Workmen's Compensation Acts"                             |
| (2)                                                | 1975 (Old Cases) s.14(1) "pneumoconiosis"                                              |
| (3), (4)                                           | 1975 (Old Cases) s.14(2), (3)                                                          |
| (5)                                                | 1975 (Old Cases) s.14(4); 1977 s.11(5)                                                 |
| (6)                                                | 1986 s.39, Sch.3, para.16                                                              |
| Sch. 9                                             |                                                                                        |
| paras.1 - 4                                        | 1975(3) s.4(1), Sch.1, paras.1 - 4                                                     |
| para.5                                             | 1975(3) s.4(1), Sch.1, para.5; 1984 s.11, Sch.4, para.13                               |
| Sch. 10                                            | 1975(3) s.4(2), Sch.2                                                                  |
| Sch. 11                                            |                                                                                        |
| paras.1 - 4                                        | 1982(2) s.3(3), Sch.1, paras.1 - 4                                                     |
| para.5                                             | 1982(2) s.3(3), Sch.1, para.5; 1984 s.11, Sch.4, para.15(b)                            |
| paras.6 - 8                                        | 1982(2) s.3(3), Sch.1, paras.6 - 8                                                     |
| Sch. 12                                            |                                                                                        |
| para.1                                             | 1982(2) s.10, Sch.2, para.1; 1985 s.18(6)(a)                                           |
| paras.2 - 4                                        | 1982(2) s.10, Sch.2, paras.2 - 4                                                       |
| para.5                                             | 1982(2) s.10, Sch.2, para.1A; 1985 s.18(6)(b)                                          |
| para.6                                             | 1982(2) s.10, Sch.2, para.6                                                            |
| Sch. 13                                            |                                                                                        |

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|--------|----------------------------------------------------------------|
| para.1 | 1986 s.49, Sch.4, para.11; 1988(1) s.16,<br>Sch.4, para.19(1)  |
| para.2 | 1986 s.49, Sch.4, para.11A; 1988(1) s.16,<br>Sch.4, para.19(2) |
| para.3 | 1986 s.49, Sch.4, para.12                                      |

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