



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART X **N.I.**

CHRISTMAS BONUS FOR PENSIONERS

144 Entitlement of pensioners to Christmas bonus. **N.I.**

- (1) Any person who in any year—
- (a) is present or ordinarily resident in the United Kingdom [^{F1}, an EEA state or Switzerland] at any time during the relevant week; and
 - (b) is entitled to a payment of a qualifying benefit in respect of a period which includes a day in that week or is to be treated as entitled to a payment of a qualifying benefit in respect of such a period,
- shall, subject to the following provisions of this Part of this Act and to section 1 of the Administration Act, be entitled to payment under this subsection in respect of that year.
- (2) Subject to the following provisions of this Part of this Act, any person who is a member of a couple and is entitled to a payment under subsection (1) above in respect of a year shall also be entitled to payment under this subsection in respect of that year if—
- (a) both members have attained pensionable age not later than the end of the relevant week; and
 - (b) the other member satisfies the condition mentioned in subsection (1)(a) above; and
 - (c) either—
 - (i) he is entitled or treated as entitled, in respect of the other member, to an increase in the payment of the qualifying benefit; or
 - (ii) the only qualifying benefit to which he is entitled is [^{F2}state pension credit].

[^{F3}(2ZA) In a case where a person is entitled to a payment of armed forces independence payment, the reference in subsection (1) to section 1 of the Administration Act is

Status: Point in time view as at 29/09/2023.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part X is up to date with all changes known to be in force on or before 15 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)

to be read as a reference to article 43 of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011 (S.I. 2011/517).]

[^{F4}(2A) In a case falling within paragraph (c)(ii) of subsection (2) above, paragraph (a) of that subsection has effect with the substitution of “qualifying age for state pension credit” for “pensionable age”.]

- (3) A payment under subsection (1) or (2) above—
- (a) is to be made by the Department; and
 - (b) is to be of £10 or such larger sum as the Department may by order specify.
- (4) ^{F5}.....
- (5) Only one sum shall be payable in respect of any person.

Textual Amendments

- F1** Words in s. 144(1)(a) substituted (3.12.2021) by [The Social Security \(Amendment\) Regulations \(Northern Ireland\) 2021 \(S.R. 2021/287\)](#), regs. 1, 2
- F2** Words in s. 144(2)(c)(ii) substituted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14\(N.I.\)\)](#), ss. 14, 21(2), **Sch. 2 para. 5(a)**; S.R. 2002/366, art. 2(1)(l); S.R. 2003/373, art. 2
- F3** [S. 144\(2ZA\)](#) inserted (20.12.2013) by [The Armed Forces and Reserve Forces \(Compensation Scheme\) \(Consequential Provisions: Primary Legislation\) \(Northern Ireland\) Order 2013 \(S.I. 2013/3233\)](#), arts. 1, **2(3)**
- F4** [S. 144\(2A\)](#) inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14\(N.I.\)\)](#), ss. 14, 21(2), **Sch. 2 para. 5(b)**; S.R. 2002/366, art. 2(1)(l); S.R. 2003/373, art. 2
- F5** [S. 144\(4\)](#) omitted (2.12.2002 for certain purposes, and repealed 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14\(N.I.\)\)](#), ss. 14, 21(2), [Sch. 2 para. 5\(c\)](#), **Sch. 3**; S.R. 2002/366, art. 2(1)(l); S.R. 2003/373, art. 2

145 Provisions supplementary to s. 144. **N.I.**

- (1) For the purposes of section 144 above the Channel Islands, the Isle of Man and Gibraltar shall be treated as though they were part of the United Kingdom.
- (2) A person shall be treated for the purposes of section 144(1)(b) above as entitled to a payment of a qualifying benefit if he would be so entitled—
- (a) in the case of a qualifying benefit [^{F6}other than state pension credit], but for the fact that he or, if he is a member of a couple, the other member is entitled to receive some other payment out of public funds;
 - (b) in the case of [^{F7}state pension credit], but for the fact that his income or, if he is a member of a couple, the income of the other member was exceptionally of an amount which resulted in his having ceased to be entitled to [^{F7}state pension credit].
- (3) A person shall be treated for the purposes of section 144(2)(c)(i) above as entitled in respect of the other member of the couple to an increase in a payment of a qualifying benefit if he would be so entitled—
- (a) but for the fact that he or the other member is entitled to receive some other payment out of public funds;

Status: Point in time view as at 29/09/2023.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part X is up to date with all changes known to be in force on or before 15 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)

- (b) but for the operation of any provision of ^{F8}... paragraph 6(4) of Schedule 7 to this Act or any regulations made under paragraph 6(3) of that Schedule whereby entitlement to benefit is affected by the amount of a person's earnings in a given period.
- (4) For the purposes of section 144 above a person shall be taken not to be entitled to a payment of a war disablement pension unless not later than the end of the relevant week he has attained [^{F9}pensionable age].
- (5) A sum payable under section 144 above shall not be treated as benefit for the purposes of any enactment or instrument under which entitlement to the relevant qualifying benefit arises or is to be treated as arising.
- (6) A payment and the right to receive a payment—
- (a) under section 144 above or any enactment corresponding to it in Great Britain; or
- (b) under regulations relating to widows which are made by the Secretary of State under any enactment relating to police and which contain a statement that the regulations provide for payments corresponding to payments under that section,
- shall be disregarded for all purposes of income tax and for the purposes of any enactment or instrument under which regard is had to a person's means.

Textual Amendments

- F6** Words in s. 145(2)(a) substituted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14 \(N.I.\)\)](#), ss. 14, 21(2), [Sch. 2 para. 6\(a\)](#); S.R. 2002/366, [art. 2\(1\)\(i\)](#); S.R. 2003/373, [art. 2](#)
- F7** Words in s. 145(2)(b) substituted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14 \(N.I.\)\)](#), ss. 14, 21(2), [Sch. 2 para. 6\(b\)](#); S.R. 2002/366, [art. 2\(1\)\(i\)](#); S.R. 2003/373, [art. 2](#)
- F8** Words in s. 145(3)(b) repealed (6.4.2010 with savings until 6.4.2020) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), s. 4(4), [Sch. 1 para. 17](#), [Sch. 6 Pt. 2](#) (with s. 4(5)-(8))
- F9** Words in s. 145(4) substituted (6.12.2018) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), s. 11(3), [Sch. 1 para. 40](#) (as amended, in the case of s. 11, by [Pensions Act \(Northern Ireland\) 2012 \(c. 3\)](#), s. 34(2), [Sch. 1 para. 5\(b\)](#))

146 Interpretation of Part X. **N.I.**

- (1) In this Part of this Act “qualifying benefit” means—
- (a) a retirement pension;
- [^{F10}(b) long-term incapacity benefit;]
- [^{F11}(ba) a qualifying employment and support allowance;]
- [^{F12}(bb) personal independence payment [^{F13}under Part 5 of the Welfare Reform (Northern Ireland) Order 2015];]
- [^{F14}(zc) armed forces independence payment;]
- (c) a widowed mother's allowance [^{F15}, widowed parent's allowance] or widow's pension;
- ^{F16}(d)
- (e) [^{F17}a carer's allowance];
- (f) industrial death benefit;

Status: Point in time view as at 29/09/2023.

Changes to legislation: *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part X is up to date with all changes known to be in force on or before 15 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)*

- (g) an attendance allowance;
- (h) an unemployability supplement or allowance;
- (i) a war disablement pension;
- (j) a war widow's pension;
- (k) [^{F18}state pension credit].
- [^{F19}(l) a mobility supplement]

(2) In this Part of this Act—

[^{F20}“armed forces independence payment” means armed forces independence payment under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011 (S.I. 2011/517);]

“attendance allowance” means—

- (a) an attendance allowance;
- (b) a disability living allowance;
- (c) an increase of disablement pension under section 104 or 105 above;
- (d) [^{F21}.....]
- (e) an increase of allowance under Article 8 of the ^{M1}Pneumoconiosis, Byssinosis and Miscellaneous Diseases Benefit Scheme 1983 (constant attendance allowance for certain persons to whom that Scheme applies) or under the corresponding provision of any Scheme which may replace that Scheme;
- (f) an allowance in respect of constant attendance on account of disablement for which a person is in receipt of war disablement pension, including an allowance in respect of exceptionally severe disablement;

[^{F22}“mobility supplement” means a supplement awarded in respect of disablement which affects a person's ability to walk and for which the person is in receipt of war disablement pension;]

[^{F23}“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;]

[^{F24}“the qualifying age for state pension credit” is (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act (Northern Ireland) 2002)—

- (a) in the case of a woman, pensionable age; or
- (b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;]

[^{F25}“qualifying employment and support allowance” means [^{F26}a contributory allowance] under Part 1 of the Welfare Reform Act (Northern Ireland) 2007 the calculation of the amount of which includes an addition in respect of the support component or the work-related activity component;]

[^{F27}“retirement pension” means—

- (a) a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015,
- (b) a retirement pension under this Act, or
- (c) graduated retirement benefit.]

[^{F28}“state pension credit” means state pension credit under the State Pension Credit Act (Northern Ireland) 2002;]

“unemployability supplement or allowance” means—

- (a) an unemployability supplement payable under Part I of Schedule 7 to this Act; or

Status: Point in time view as at 29/09/2023.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part X is up to date with all changes known to be in force on or before 15 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)

- (b) any corresponding allowance payable—
- (i) ^{F21}
 - (ii) by way of supplement to retired pay or pension exempt from income tax under [^{F29} section 641 of the Income Tax (Earnings and Pensions) Act 2003] ;
 - (iii) under the ^{M2}Personal Injuries (Emergency Provisions) Act 1939; ^{F30} ...
 - (iv) by way of supplement to retired pay or pension under the ^{M3}Polish Resettlement Act 1947; [^{F31} or
 - (v) ^{F32}]

“war disablement pension” means—

- (a) any retired pay, pension or allowance granted in respect of disablement under powers conferred by or under the ^{M4}Air Force (Constitution) Act 1917, the ^{M5}Personal Injuries (Emergency Provisions) Act 1939, the ^{M6}Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939, the ^{M7}Polish Resettlement Act 1947, or Part VII or section 151 of the ^{M8}Reserve Forces Act 1980;
- (b) without prejudice to paragraph (a) of this definition, any retired pay or pension to which [^{F33} any of paragraphs (a) to (f) of section 641(1) of the Income Tax (Earnings and Pensions) Act 2003] applies;

“war widow’s pension” means any widow’s [^{F34} or surviving civil partner's] pension or allowance granted in respect of a death due to service or war injury and payable by virtue of any enactment mentioned in paragraph (a) of the preceding definition or a pension or allowance for a widow [^{F35} or surviving civil partner] granted under any scheme mentioned in [^{F36} section 641(1)(e) or (f) of the Income Tax (Earnings and Pensions) Act 2003];

and each of the following expressions, namely “attendance allowance”, “unemployability supplement or allowance”, “war disablement pension” and “war widow’s pension”, includes any payment which the Department accepts as being analogous to it.

[^{F37}(3) In this Part of this Act, “couple” has the meaning given by section 133(1) above.]

- (4) In this Part of this Act “the relevant week”, in relation to any year, means the week beginning with the first Monday in December or such other week as may be specified in an order made by the Department.

Textual Amendments

- F10** S. 146(1)(b) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 33**; S.R. 1994/450, art. 2(d), **Sch. Pt. IV**
- F11** S. 146(1)(ba) inserted (27.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 3 para. 3(11)(a)**; S.R. 2008/276, art. 2(2)(d), Sch. Pt. 2
- F12** S. 146(1)(bb) inserted (20.6.2016) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), **Sch. 9 para. 5**; S.R. 2016/215, art. 3(2)
- F13** Words in s. 146(1)(bb) inserted (20.6.2016) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations (Northern Ireland) 2016 (S.R. 2016/228), regs. 1, **5(4)**
- F14** S. 146(1)(zc) inserted (20.12.2013) by The Armed Forces and Reserve Forces (Compensation Scheme) (Consequential Provisions: Primary Legislation) (Northern Ireland) Order 2013 (S.I. 2013/3233), arts. 1, **2(4)(a)**

Status: Point in time view as at 29/09/2023.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part X is up to date with all changes known to be in force on or before 15 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)

- F15** Words in s. 146(1)(c) inserted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 para. 11**; S.R. 2000/133, art. 2(3)(a), **Sch. Pt. I**
- F16** S. 146(1)(d) repealed (3.11.2000 for specified purposes and 6.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 76, **Sch. 10 Pt. IV**; S.R. 2000/332, **art. 2(3)(g)(4)(5)**
- F17** Words in s. 146(1)(e) substituted (21.10.2002 for certain purposes and 1.4.2003 otherwise) by The Deregulation (Carer's Allowance) Order (Northern Ireland) 2002 (S.R. 2002/321), arts. 1, **2(2)(a)(v)**
- F18** Words in s. 146(1)(k) substituted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.)), ss. 14, 21(2), **Sch. 2 para. 7(a)**; S.R. 2002/366, **art. 2(1)(l)**; S.R. 2003/373, **art. 2**
- F19** S. 146(1)(l) inserted (16.12.1995) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 129(2)**
- F20** Words in s. 146(2) inserted (20.12.2013) by The Armed Forces and Reserve Forces (Compensation Scheme) (Consequential Provisions: Primary Legislation) (Northern Ireland) Order 2013 (S.I. 2013/3233), arts. 1, **2(4)(b)**
- F21** Words in s. 146(2) repealed (31.10.2016) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), **Sch. 12 Pt. 6**; S.R. 2016/234, art. 3(3)
- F22** Definition in s. 146(2) inserted (16.12.1995) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 129(3)(a)**
- F23** Definition in s. 146(2) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 Pt. III para. 9(b)**
- F24** S. 146(2): definition of "the qualifying age for state pension credit" inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.)), ss. 14, 21(2), **Sch. 2 para. 7(b)**; S.R. 2002/366, **art. 2(1)(l)**; S.R. 2003/373, **art. 2**
- F25** Words in s. 146(2) inserted (27.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 3 para. 3(1)(b)**; S.R. 2008/276, art. 2(2)(d), Sch. Pt. 2
- F26** Words in s. 146(2) substituted (13.8.2010) by Welfare Reform Act (Northern Ireland) 2010 (c. 13), **ss. 30(3), 36(1)(m)**
- F27** Words in s. 146(2) substituted (6.4.2016) by Pensions Act (Northern Ireland) 2015 (c. 5), s. 53(3), **Sch. 12 para. 71**
- F28** S. 146(2): definition of "state pension credit" inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.)), ss. 14, 21(2), **Sch. 2 para. 7(b)**; S.R. 2002/366, **art. 2(1)(l)**; S.R. 2003/373, **art. 2**
- F29** Words in s. 146(2) substituted (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. 201(2)(a)** (with Sch. 7)
- F30** S. 146(2): word in definition in sub-para.(b) repealed (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 168, **Sch. 5 Pt. II**
- F31** S. 146(2): word and sub-para.(v) inserted (16.12.1995) in para.(b) of the definition of "unemployability supplement or allowance" by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 129(3)(c)**
- F32** Words in s. 146(2) repealed (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. 201(2)(b), **Sch. 8 Pt. 1** (with Sch. 7)
- F33** Words in s. 146(2) substituted (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. 201(3)** (with Sch. 7)
- F34** Words in s. 146(2) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 102(2)(a)**; S.I. 2005/3255, art. 2(1), Sch.
- F35** Words in s. 146(2) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 102(2)(b)**; S.I. 2005/3255, art. 2(1), Sch.
- F36** Words in s. 146(2) substituted (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. 201(4)** (with Sch. 7)
- F37** S. 146(3) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 102(3)**; S.I. 2005/3255, art. 2(1), Sch.

Marginal Citations

- M1** S.I.1983/136.
M2 1939 c. 82.

Status: Point in time view as at 29/09/2023.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part X is up to date with all changes known to be in force on or before 15 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)

M3 1947 c. 19.

M4 1917 c. 51.

M5 1939 c. 83.

M6 1939 c. 83.

M7 1947 c. 19.

M8 1980 c. 9.

Status:

Point in time view as at 29/09/2023.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part X is up to date with all changes known to be in force on or before 15 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.