

*Status: Point in time view as at 06/04/2016.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, PART I is up to date with all changes known to be in force on or before 23 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 4A

#### [<sup>F1</sup>ADDITIONAL PENSION: ACCRUAL RATES FOR PURPOSES OF SECTION 45(2)(C)]

##### Textual Amendments

- F1** Sch. 4A inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 30(3), **Sch. 4**; S.R. 2000/358, art. 2(e), **Sch. Pt. IV** (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F1** Sch. 4A heading substituted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), s. 8(6)

### PART I

#### THE AMOUNT

- 1 (1) The amount referred to in section 45(2)(c) above is to be calculated as follows—
- take for each tax year concerned the amount for the year which is found under the following provisions of this Schedule;
  - add the amounts together;
  - divide the sum of the amounts by the number of relevant years;
  - 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>F2</sup>... 39C(1) <sup>F3</sup>... or 48B(2) above, in a case where the deceased spouse died under pensionable age, [<sup>F4</sup>or by virtue of section 39C(1) <sup>F3</sup>... or 48B(2) above, in a case where the deceased 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).
- (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—
- beginning with the tax year in which the deceased spouse [<sup>F5</sup>or civil partner] attained the age of 16 or, if later, 1978-79; and
  - ending immediately before the tax year in which the deceased spouse [<sup>F6</sup>or civil 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

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deceased spouse [<sup>F7</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>F8</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>F9</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>F10</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

- F2** Word in Sch. 4A para. 1(2) repealed (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), Sch. 2 para. 11, [Sch. 6 Pt. 4](#)
- F3** Word in Sch. 4A para. 1(2) omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), [Sch. 12 para. 60](#)
- F4** 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. 104\(2\)](#); S.I. 2005/3255, art. 2(1), Sch.
- F5** Words in Sch. 4A para. 1(4)(a) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 104\(3\)](#); S.I. 2005/3255, art. 2(1), Sch.
- F6** Words in Sch. 4A para. 1(4)(b) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 104\(3\)](#); S.I. 2005/3255, art. 2(1), Sch.
- F7** 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. 104\(3\)](#); S.I. 2005/3255, art. 2(1), Sch.
- F8** 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. 104\(3\)](#); S.I. 2005/3255, art. 2(1), Sch.
- F9** 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. 104\(3\)](#); S.I. 2005/3255, art. 2(1), Sch.
- F10** 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. 104\(3\)](#); S.I. 2005/3255, art. 2(1), Sch.

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