



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART II

#### CONTRIBUTORY BENEFITS

##### *Benefits for widows and widowers*

### **39 Rate of widowed mother's allowance and widow's pension.**

(1) The weekly rate of—

- (a) a widowed mother's allowance,
- (b) a widow's pension,

shall be determined in accordance with the provisions of [<sup>F1</sup>[<sup>F2</sup>sections 44 to][<sup>F3</sup>45B]] below <sup>F4</sup>... as they apply in the case of a Category A retirement pension, but subject, in particular, to the following provisions of this section and section [<sup>F5</sup>46] below.

(2) In the application of [<sup>F1</sup>[<sup>F2</sup>sections 44 to][<sup>F3</sup>45B]] below <sup>F4</sup>... by virtue of subsection (1) above—

- (a) where the woman's husband was over pensionable age when he died, references in those sections to the pensioner shall be taken as references to the husband, and
- (b) where the husband was under pensionable age when he died, references in those sections to the pensioner and the tax year in which he attained pensionable age shall be taken as references to the husband and the tax year in which he died.

[<sup>F6</sup>(2A) In its application by virtue of subsection (1) above, section 44(4) below is to be read as if for the first amount specified in that provision there were substituted a reference to the amount prescribed for the purposes of this subsection.]

<sup>F7</sup>(3) .....

*Status: Point in time view as at 03/01/2012.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 39 is up to date with all changes known to be in force on or before 15 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)*

- (4) Where a widow's pension is payable to a woman who was under the age of 55 at the time when the applicable qualifying condition was fulfilled, the weekly rate of the pension shall be reduced by 7 per cent. of what it would be apart from this subsection multiplied by the number of years by which her age at that time was less than 55 (any fraction of a year being counted as a year).
- (5) For the purposes of subsection (4) above, the time when the applicable qualifying condition was fulfilled is the time when the woman's late husband died or, as the case may be, the time when she ceased to be entitled to a widowed mother's allowance.
- (6) In the case of a widow whose late husband died before 11th April 1988 and who either—
- (a) was over the age of 40 but under the age of 55 at the time of her husband's death; or
  - (b) is over the age of 40 but under the age of 55 at the time when she ceases to be entitled to a widowed mother's allowance,
- subsection (4) above shall have effect as if for "55" there were substituted "50".

#### Textual Amendments

- F1** Words in s. 39(1)(2)(3) substituted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 124(2)-(5)**
- F2** Words in s. 39(1)(2)(3) amendment continued (6.4.2003) by **Tax Credits Act 2002 (c. 21), s. 61, Sch. 3 para. 39**; S.I. 2003/962, **art. 2(3)(d)(iii)**
- F3** Words in s. 39(1)(2)(3) substituted (1.12.2000) by S.I. 1999/3147 (N.I. 11), **art. 74, Sch. 9 para. 7**; S.R. 2000/133, **art. 2(3), Sch. Pt. IV**
- F4** Words in s. 39 repealed (11.2.2008) by **Pensions Act (Northern Ireland) 2008 (c. 1), Sch. 2 para. 3(a), Sch. 6 Pt. 4**
- F5** Figure in s. 39(1) substituted (3.1.2012) by **Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 3 (with s. 73)**; S.R. 2011/441, **art. 2(c)(ii)**
- F6** S. 39(2A) inserted (with effect in relation to the tax year 2010–11 and subsequent tax years) by **Pensions Act (Northern Ireland) 2008 (c. 1), s. 6(1) (with s. 6(3))**; S.I. 2010/2650
- F7** S. 39(3) repealed (11.2.2008) by **Pensions Act (Northern Ireland) 2008 (c. 1), Sch. 2 para. 3(b), Sch. 6 Pt. 4**

**Status:**

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**Changes to legislation:**

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