



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

## 1992 CHAPTER 7

### PART II

#### CONTRIBUTORY BENEFITS

##### *Retirement pensions (Categories A and B)*

#### **[<sup>F1</sup>45B Reduction of additional pension in Category A retirement pension: pension sharing.**

- (1) The weekly rate of the additional pension in a Category A retirement pension shall be reduced as follows in any case where—
  - (a) the pensioner has become subject to a state scheme pension debit, and
  - (b) the debit is to any extent referable to the additional pension.
- (2) If the pensioner became subject to the debit in or after the final relevant year, the weekly rate of the additional pension shall be reduced by the appropriate weekly amount.
- (3) If the pensioner became subject to the debit before the final relevant year, the weekly rate of the additional pension shall be reduced by the appropriate weekly amount multiplied by the relevant revaluation percentage.
- (4) The appropriate weekly amount for the purposes of subsections (2) and (3) above is the weekly rate, expressed in terms of the valuation day, at which the cash equivalent, on that day, of the pension mentioned in subsection (5) below is equal to so much of the debit as is referable to the additional pension.
- (5) The pension referred to above is a notional pension for the pensioner by virtue of section 44(3)(b) above which becomes payable on the later of—
  - (a) his attaining pensionable age, and
  - (b) the valuation day.

*Status: Point in time view as at 12/04/1993. This version of this provision never came into effect.*

**Changes to legislation:** Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 45B is up to date with all changes known to be in force on or before 30 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)

- (6) For the purposes of subsection (3) above, the relevant revaluation percentage is the percentage specified, in relation to earnings factors for the tax year in which the pensioner became subject to the debit, by the last order under section 130 of the Administration Act to come into operation before the end of the final relevant year.
- (7) Cash equivalents for the purposes of this section shall be calculated in accordance with regulations.
- (8) In this section—
- “final relevant year” means the tax year immediately preceding that in which the pensioner attains pensionable age;
  - “state scheme pension debit” means a debit under Article 46(1)(a) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (debit for the purposes of this Part of this Act);
  - “valuation day” means the day on which the pensioner became subject to the state scheme pension debit.]

#### Textual Amendments

**F1** S. 45B inserted (*prosp.*) by S.I. 1999/3147 (N.I. 11), arts. 1(2), 47(1), **Sch. 6 para. 2**

**Status:**

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