



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART II

CONTRIBUTORY BENEFITS

Retirement pensions (Categories A and B)

46 Modifications of s. 45 for calculating the additional pension in certain benefits.

^{F1}(1)

(2) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39(1) [^{F2}or 39C(1)]^{F3}... above or section ^{F4}... [^{F5}48B(2)] below in a case where the deceased spouse died under pensionable age [^{F6}or by virtue of section 39C(1) above or section ^{F4}... [^{F5}48B(2)] below in a case where the deceased civil partner died under pensionable age]^{F7} or by virtue of section 39C(1) above in a case where the deceased cohabiting partner died under pensionable age], the following definition shall be substituted for the definition of “N” in section 45(4) (b) above—

^{F8}N=

- (a) the number of tax years which begin after 5th April 1978 and end before the date when the entitlement to the additional pension commences, or
- (b) the number of tax years in the period—
 - (i) beginning with the tax year in which the deceased [^{F9}spouse, civil partner or cohabiting partner] (“S”) attained the age of 16 or if later 1978 79, and
 - (ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier.

whichever is the smaller number.]

Status: Point in time view as at 30/08/2018.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 46 is up to date with all changes known to be in force on or before 26 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)

[^{F10}(3) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 48BB below in a case where the deceased spouse [^{F11}or civil partner] died under pensionable age, the following definition shall be substituted for the definition of “N” in section 45(4)(b) above—

“N” =

“a the number of tax years which begin after 5th April 1978 and end before the date when the deceased spouse [^{F11}or civil partner] dies, or

b the number of tax years in the period—

(i) beginning with the tax year in which the deceased spouse [^{F11}or civil partner] (“S”) attained the age of 16 or, if later, 1978-79, and

(ii) ending immediately before the tax year in which S would have attained pensionable age if S had not died earlier,

whichever is the smaller number.”]

[^{F12}(4) For the purpose of determining the additional pension falling to be calculated under section 45 above by virtue of section 39C(1) above in a case where the deceased [^{F13}spouse, civil partner or cohabiting partner] died under pensionable age, section 45 above has effect subject to the following additional modifications—

(a) the omission of subsection (2)(d), and

(b) the omission in subsection (3A)(b) of the words “before the flat rate introduction year”.]

Textual Amendments

- F1** S. 46(1) repealed (13.4.1995) by [The Social Security \(Incapacity for Work\) \(Northern Ireland\) Order 1994 \(S.I. 1994/1898 \(N.I. 12\)\)](#), art. 13(1)(2), Sch. 1 Pt. I para. 12(a), **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F2** Words in s. 46(2) 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. 4(a)**; S.R. 2000/133, art. 2(3)(a), Sch. Pt. I
- F3** Words in s. 46(2) repealed (13.4.1995) by [The Social Security \(Incapacity for Work\) \(Northern Ireland\) Order 1994 \(S.I. 1994/1898 \(N.I. 12\)\)](#), art. 13(1)(2), Sch. 1 para. 12(b), **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F4** Words in s. 46(2) omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 12 para. 51**
- F5** Words in s. 46(2) substituted (3.1.2012) by [Pensions \(No. 2\) Act \(Northern Ireland\) 2008 \(c. 13\)](#), s. 118(1), **Sch. 3 para. 6(2)** (with s. 73); S.R. 2011/441, art. 2(c)(vii)
- F6** Words in s. 46(2) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 77(a)**; S.I. 2005/3255, art. 2(1), Sch.
- F7** Words in s. 46(2) inserted (retrospective to 30.8.2018) by [The Bereavement Benefits \(Remedial\) Order 2023 \(S.I. 2023/134\)](#), arts. 1(3), **8(4)(a)(i)**
- F8** Words in s. 46(2) substituted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 Pt. II para. 5**
- F9** Words in s. 46(2) substituted (retrospective to 30.8.2018) by [The Bereavement Benefits \(Remedial\) Order 2023 \(S.I. 2023/134\)](#), arts. 1(3), **8(4)(a)(ii)**
- F10** S. 46(3) added (8.1.2001 for specified purposes and 9.4.2001 otherwise) by [2000 c. 4 \(N.I.\)](#), s. **31(1)**; 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(c)
- F11** Words in s. 46(3) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), **Sch. 24 para. 77(c)**; S.I. 2005/3255, art. 2(1), Sch.
- F12** S. 46(4) added (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), **Sch. 2 para. 6**

Status: Point in time view as at 30/08/2018.

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F13 Words in s. 46(4) inserted (retrospective to 30.8.2018) by [The Bereavement Benefits \(Remedial\) Order 2023 \(S.I. 2023/134\)](#), arts. 1(3), **8(4)(a)(iii)**

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