

## SCHEDULES

### SCHEDULE 5

#### PENSIONS: MISCELLANEOUS AMENDMENTS AND ALTERNATIVE TO ANTI-FRANKING RULES

##### PART I

##### MISCELLANEOUS AMENDMENTS

###### *Guaranteed minimum for widows and widowers*

- 1 (1) In section 17 of the 1993 Act (guaranteed minimum for widow or widower), after subsection (4) there shall be inserted—
- “(4A) The scheme must provide for the widow or widower’s pension to be payable to the widow or widower—
- (a) for any period for which a Category B retirement pension is payable to the widow or widower by virtue of the earner’s contributions or would be so payable but for section 43(1) of the Social Security Contributions and Benefits Act 1992 (persons entitled to more than one retirement pension);
  - (b) for any period for which widowed parent’s allowance or bereavement allowance is payable to the widow or widower by virtue of the earner’s contributions; and
  - (c) in the case of a widow or widower whose entitlement by virtue of the earner’s contributions to a widowed parent’s allowance or bereavement allowance has come to an end at a time after the widow or widower attained the age of 45, for so much of the period beginning with the time when the entitlement came to an end as neither—
    - (i) comprises a period during which the widow or widower and a person of the opposite sex are living together as husband and wife; nor
    - (ii) falls after the time of any remarriage by the widow or widower.”
- (2) In subsection (5) of that section—
- (a) for “must provide” there shall be substituted “must also make provision”;
  - (b) the words “Category B retirement pension,” in the first place where they occur, and the words from “or for which” onwards shall be omitted.
- (3) In subsection (6) of that section, for “must provide” there shall be substituted “must also make provision”.