
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made in consequence of the Marriage (Same Sex Couples) Act 2013 (c. 30) and extend section 37 of the National Insurance Act 1965 (c. 51) to surviving same sex spouses.

Regulation 2(1) provides that surviving same sex spouses reaching state pension age on or after 6th April 2010 may inherit their deceased spouse's graduated retirement benefit under the same circumstances as currently apply to widows, widowers and surviving civil partners.

Regulation 2(2) provides that surviving same sex spouses reaching state pension age before 6th April 2010 may inherit their deceased spouse's graduated retirement benefit under the same circumstances as currently apply to widowers and surviving civil partners.

Regulation 3 makes consequential amendments to regulation 3(2) of the Social Security (Graduated Retirement Benefit) (No. 2) Regulations 1978 (S.I. 1978/393).

An impact assessment has not been produced for this instrument as there is no impact on business or civil society.