STATUTORY RULES OF NORTHERN IRELAND

2015 No. 311

SOCIAL SECURITY

The Social Security (Units of Additional Pension) Regulations (Northern Ireland) 2015

Made - - - - 16th July 2015

Coming into operation 12th October 2015

The Department for Social Development makes the following Regulations in exercise of the powers conferred by section 45(2A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1).

Citation and commencement

1. These Regulations may be cited as the Social Security (Units of Additional Pension) Regulations (Northern Ireland) 2015 and shall come into operation on 12th October 2015.

Specified amount for each unit of additional pension

2. The specified amount for the purposes of section 45(1)(b) and (2)(e) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) (the additional pension in a Category A retirement pension) is £1.

Sealed with the Official Seal of the Department for Social Development on 16th July 2015

Anne McCleary
A senior officer of the Department for Social
Development

^{(1) 1992} c. 7; section 45(2A) is inserted by paragraph 4(4) of Schedule 15 to the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.))

⁽²⁾ Subsections (1)(b) and (2)(e) are inserted by paragraph 4(2)(b) and (3) of Schedule 15 to the Pensions Act (Northern Ireland) 2015

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations specify the amount a person will receive in return for each unit of additional pension as a result of paying a Class 3A voluntary National Insurance contribution. The payment of Class 3A contributions is provided for by sections 14A to 14C of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("the Contributions and Benefits Act"), as inserted by paragraph 17 of Schedule 15 to the Pensions Act 2014 (c. 19). Section 25 of, and Schedule 15 to, the Pensions Act (Northern Ireland) 2015 provide for the resulting payment of extra additional State Pension.

Section 45(2A) of the Contributions and Benefits Act, the enabling provision under which these Regulations are made, was inserted by paragraph 4(4) of Schedule 15 to the Pensions Act (Northern Ireland) 2015. Paragraph 4(4) of Schedule 15 was brought into operation for the purposes of making regulations on 16th July 2015 by the Pensions (2015 Act) (Commencement No. 1) Order (Northern Ireland) 2015 (S.R. 2015 No. 307 (C. 25)).

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by HMRC with the concurrence of the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.