

Pensioners' Payments and National Insurance Contributions Act 1972

1972 CHAPTER 80

An Act to extend section 1 of the Pensioners and Family Income Supplement Payments Act 1972 so as to entitle retirement pensioners to payments under that section when otherwise disentitled by the operation of the earnings rule; and, in relation to graduated contributions under the enactments relating to national insurance, to alter the construction of references in those enactments to remuneration.

[21st December 1972]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Extension of pensioner's entitlement to payments under 1972 c. 75.

1. A person who apart from this section would, by virtue of a retirement pension under the National Insurance Acts, have been entitled to any payment or further payment by the Secretary of State under section 1 of the Pensioners and Family Income Supplement Payments Act 1972, but for his failure to satisfy the condition specified in subsection (1)(*c*) of that section or, as the case may be, the condition of entitlement to an increase in respect of his spouse, shall be deemed to satisfy the condition in either case if the failure is determined by the Secretary of State to have been due solely to the operation of any provision of—

1965 c. 51.

(*a*) section 30(7) or 43A(1) or (2) of the National Insurance Act 1965; or

(*b*) section 29(7) or 42A(1) or (2) of the National Insurance Act (Northern Ireland) 1966, 1966 c. 6 (N.I.).

whereby entitlement to benefit is affected by the amount of a person's earnings in a given period.

Construction of references to "remuneration" in National Insurance Acts.

2.—(1) In relation to graduated contributions, references in the National Insurance Acts to remuneration shall include, and be deemed always to have included, so much of any emoluments (being emoluments which are otherwise assessable to income tax under Schedule E and from which tax under that Schedule is otherwise deductible) as represents, or is treated as representing, expenses or other outgoings (including contributions towards any superannuation scheme, fund or arrangement) in respect of which relief from income tax is allowable by way of deduction from emoluments.

(2) Subsection (1) above shall have the same effect in relation to the enactments relating to national insurance in force in Great Britain before the passing of the National Insurance Act 1965 and in Northern Ireland before the passing of the National Insurance Act (Northern Ireland) 1966, as it has in relation to the National Insurance Acts. 1965 c. 51. 1966 c. 6 (N.I.).

Citation etc.

3.—(1) This Act may be cited as the Pensioners' Payments and National Insurance Contributions Act 1972.

(2) In this Act, "the National Insurance Acts" means the National Insurance Acts 1965 to 1972 and the National Insurance Acts (Northern Ireland) 1966 to 1972.

(3) Section 1 of this Act shall be construed as one with the Pensioners and Family Income Supplement Payments Act 1972; and section 2 of this Act shall— 1972 c. 75.

(*a*) in its application to Great Britain, be construed as one with the National Insurance Act 1965; and

(*b*) in its application to Northern Ireland be construed as one with the National Insurance Act (Northern Ireland) 1966.