STATUTORY RULES OF NORTHERN IRELAND

2017 No. 227

SOCIAL SECURITY

The State Pension Debits and Credits (Revaluation) (No. 2) Order (Northern Ireland) 2017

Made - - - - 28th November 2017

Coming into operation in accordance with Article 1(1)

This Order is made in exercise of the powers conferred by sections 130AD and 165(1) and (4) of the Social Security Administration (Northern Ireland) Act 1992(**a**) and now vested in the Department for Communities(**b**).

The Secretary of State for Work and Pensions has made an Order(**c**) under sections 148AD(2) and (3) and 189(1) and (4) of the Social Security Administration Act 1992(**d**).

Accordingly the Department for Communities makes the following Order.

Citation, commencement and interpretation

1.—(1) This Order may be cited as the State Pension Debits and Credits (Revaluation) (No. 2) Order (Northern Ireland) 2017 and shall come into operation on—

(a) 19th December 2017 for the purpose of making an award on a claim for a state pension under regulation 15(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(**e**) (advance notice of retirement and claim for and award of pension) to a person who reaches pensionable age(**f**) on or after 10th April 2018; and

(b) 9th April 2018 for all other purposes.

(2) In this Article "a state pension" means a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015.

The increase in the amount of relevant debits or credits

2. For the purposes of paragraph 3 of each of Schedules 8 and 10 to the Pensions Act (Northern Ireland) 2015 (pension sharing: appropriate weekly rate and reduction), the amount of relevant

(**a**) 1992 c. 8; section 130AD was inserted by paragraph 7 of Schedule 11 to the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.)); section 165(1) was amended by paragraph 49(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and section 18(5) of the National Insurance Contributions Act 2014 (c. 7)

(**b**) *See* Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(**c**) S.I. 2017/1152

(**d**) 1992 c. 5

(**e**) S.R. 1987 No. 465; regulation 15(1) was amended by regulation 2(6) of S.R. 2005 No. 299 and Article 9(7)(a) of S.R. 2015 No. 411

(**f**) For the meaning of "pensionable age" *see* section 165(1) of the Social Security Administration (Northern Ireland) Act 1992 which refers to paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))

debits or credits for the tax year specified in the first column of the table set out in the Schedule to this Order is directed to be increased by the percentage of their amount specified by the corresponding entry in the second column.

Sealed with the Official Seal of the Department for Communities on 28th November 2017

(L.S.)

Anne McCleary
A senior officer of the Department for Communities

SCHEDULE

Article 2

Percentage increase of the amounts of relevant debits and credits for specified tax years

Tax year	*Percentage increase*
2016-2017	4.0
2017-2018	3.0

EXPLANATORY NOTE

(This note is not part of the Order)

This Order corresponds to an Order (S.I. 2017/1152) made by the Secretary of State for Work and Pensions under section 148AD(2) and (3) of the Social Security Administration Act 1992 (c. 5).

Article 2 of this Order revalues debits and credits under Article 46A(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) in accordance with the increase in the general level of prices.

Under paragraph 3 of each of Schedules 8 and 10 to the Pensions Act (Northern Ireland) 2015 ("the 2015 Act") debits to which a person is subject (under section 14 of the 2015 Act) and credits to which a person is entitled (under section 13 of the 2015 Act) are revalued by the percentage specified by the last order under section 130AD of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) to come into operation before the person reached pensionable age. Pensionable age has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)).

Article 1(1) ensures that the revaluing percentage applies to debits and credits applicable to all persons reaching pensionable age on or after 10th April 2018, whether or not they make an advance claim to a state pension. Article 1(1)(a) brings this Order into operation on 19th December 2017 for the purpose of making an advance award of a state pension under regulation 15(1) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987 in respect of persons who reach pensionable age on or after 10th April 2018. Article 1(1)(b) brings this Order into operation for all other purposes on 9th April 2018.

© Crown copyright 2017

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of the Controller of Her Majesty's Stationery Office being the Government Printer for Northern Ireland and the Officer appointed to print Acts of the Northern Ireland Assembly.

£4.25

NI2017112810009 12/2017 19585

http://www.legislation.gov.uk/id/nisr/2017/227

ISBN 978-0-33-800874-9

9 780338 008749