
EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations amend the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001 to make provision about unpaid Class 2 National Insurance contributions (NICs) recovered by Her Majesty's Revenue and Customs (HMRC) through the Pay As You Earn (PAYE) tax code.

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2 provides that unpaid Class 2 National Contributions which are collected through the PAYE tax code are treated as paid on 5 April of the tax year in which they are paid. It also describes the circumstances in which contributions paid in this way satisfy the contribution conditions for the purposes of entitlement to contributory benefits.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by 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, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.