

2014 No. 33

SOCIAL SECURITY

**The Social Security (Crediting and Treatment of Contributions,
and National Insurance Numbers) (Amendment) Regulations
(Northern Ireland) 2014**

Made - - - - *11th February 2014*

Coming into operation - *6th April 2014*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by paragraph 8(1)(d) and (1A) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and now vested in it(b).

These Regulations are made with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(c).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations (Northern Ireland) 2014 and shall come into operation on 6 April 2014.

(2) The Interpretation Act (Northern Ireland) 1954(d) shall apply to these Regulations as it applies to an Act of the Assembly.

Amendment of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations

2. In regulation 4 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(e) (treatment for the purpose of any contributory benefit of late paid contributions)—

- (a) in paragraph (1) for “paragraphs (2)” substitute “paragraphs (1B)”;
- (b) after paragraph (1A)(f) insert—

(a) 1992 c.7; paragraph 8(1) of Schedule 1 was amended, and sub-paragraph (1A) was inserted, by paragraph 38(2) and (3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and sub-paragraph (1A) was amended by paragraph 12 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c.30)

(b) See Article 8(b) of S.R. 1999 No. 481

(c) By virtue of section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) references to the Commissioners of Inland Revenue in enactments are to be taken as references to the Commissioners for Her Majesty's Revenue and Customs

(d) 1954 c. 33 (N.I.)

(e) S.R. 2001 No. 102; relevant amending regulations are S.R. 2007 No. 395, S.I. 2007/ 1154, S.R. 2008 No. 286 and S.R. 2009 No. 105

(f) Paragraph (1A) was inserted by regulation 4(3)(b) of S.R. 2007 No. 395

“(1B) Where contributions are paid in accordance with regulation 63A of the Social Security (Contributions) Regulations 2001^(a) (collection of unpaid Class 2 contributions through PAYE code), any relevant contributions are to be treated as paid on 5 April of the tax year in which they are paid.”;

(c) after paragraph (7) insert—

“(7A) In determining whether the relevant contribution conditions are satisfied in whole or in part for the purpose of entitlement to any contributory benefit, any relevant contribution which is treated as paid on the date specified in paragraph (1B) shall be treated—

- (a) for the purpose of entitlement in respect of any period before the date on which payment of the contribution is treated as paid, as not paid, and
- (b) subject to the provisions of paragraph (8), for the purpose of entitlement in respect of any other period, as paid on the date specified in paragraph (1B).”.

Sealed with the Official Seal of the Department for Social Development on 11th February 2014

(L.S.)

Anne McCleary
A senior officer of the Department for Social Development

The Commissioners for Her Majesty’s Revenue and Customs concur.

(L.S.)

Ruth Owen
Edward Troup

11th February 2014

Two of the Commissioners for Her Majesty’s Revenue and Customs

(a) S.I. 2001/1004; regulation 63A was inserted by regulation 38 of S.I. 2013/622

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.

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