
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 100

**The State Pension (Amendment No. 3)
Regulations (Northern Ireland) 2016**

Citation and commencement

1. These Regulations may be cited as the State Pension (Amendment No. 3) Regulations (Northern Ireland) 2016 and shall come into operation on 6th April 2016 immediately after the coming into operation of the State Pension (Amendment) Regulations (Northern Ireland) 2016⁽¹⁾.

Amendment of the State Pension Regulations

2.—(1) The State Pension Regulations (Northern Ireland) 2015⁽²⁾ are amended in accordance with paragraph (2).

(2) At the end of Part 7⁽³⁾ (overseas residents) add—

“PART 8

National Insurance Credits

CHAPTER 1

General

Interpretation

24.—(1) In this Part—

“the 1975 Regulations” means the Social Security (Credits) Regulations (Northern Ireland) 1975⁽⁴⁾;

“the 2015 Order” means the Welfare Reform (Northern Ireland) Order 2015⁽⁵⁾;

“post-commencement qualifying year” and “pre-commencement qualifying year” have the same meaning as in section 4(4) of the Act (entitlement to state pension at transitional rate);

“qualifying year” has the same meaning as in section 2(4) of the Act (entitlement to state pension at full or reduced rate);

(1) S.R. 2016 No. 80

(2) S.R. 2015 No. 315; relevant amending Rule is S.R. 2016 No. 80

(3) Parts 6 and 7 were added by regulation 2(4) of S.R. 2016 No. 80

(4) S.R. 1975 No. 113; relevant amending Regulations are S.R. 1976 No. 99; S.R. 1978 No. 77; S.R. 1987 No. 153; S.R. 1988 Nos. 105, 298 and 326; S.R. 1989 No. 368; S.R. 1991 No. 528; S.R. 1994 No. 265; S.R. 1996 No. 430; S.R. 2000 No. 404; S.R. 2001 Nos. 88, 108 and 120; S.R. 2002 Nos. 80 and 323; S.R. 2003 Nos. 151 and 195; S.R. 2005 No. 536; S.R. 2007 No. 306; S.R. 2008 No. 286; S.R. 2010 No. 109; S.R. 2011 No. 291; S.R. 2012 Nos. 44 and 109; S.R. 2013 No. 246 and S.R. 2015 No. 411

(5) S.I. 2015/2006 (N.I. 1)

“working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002⁽⁶⁾;

“year” means a tax year.

(2) Nothing in Chapter 3 is to be construed as entitling any person to be credited with earnings or contributions for any day or in respect of any event occurring before 6th April 2016.

General provisions relating to the crediting of earnings or contributions

25.—(1) For the purposes of Part 1 of the Act—

- (a) Chapter 2 makes provision for crediting earnings or contributions in respect of a pre-commencement qualifying year;
- (b) Chapter 3 makes provision for crediting earnings or contributions in respect of a qualifying year or a post-commencement qualifying year.

(2) Where under this Part, a person would, but for this paragraph, be entitled to be credited with any earnings or contributions for a year, or in respect of any week in a year, that person is only to be credited to the extent necessary to make that year a qualifying year.

(3) Where under this Part a person is entitled to be credited with earnings or a contribution in respect of a week that falls partly in one year and partly in another, that week is to be treated as falling in the year in which it begins and not in the following year.

CHAPTER 2

Crediting earnings or contributions in respect of a pre-commencement qualifying year

Credits under the 1975 Regulations

26. A person is to be credited with the earnings or contributions to which the person would have been entitled under the 1975 Regulations for the purposes of entitlement to a Category A retirement pension had—

- (a) the amendment made by paragraph 47 of Schedule 12 to the Act (which limits Category A retirement pensions to people who reach pensionable age before 6th April 2016) not come into operation; and
- (b) that person attained pensionable age on 6th April 2016.

Credits for parents and carers

27. A person is to be credited with a Class 3 contribution to which the person would have been entitled under section 23A of the Contributions and Benefits Act⁽⁷⁾ (contributions credits for relevant parents and carers) or regulations made under that section, for the purposes of entitlement to a Category A retirement pension had—

- (a) the amendment made by paragraph 47 of Schedule 12 to the Act not come into operation; and
- (b) the person attained pensionable age on 6th April 2016.

⁽⁶⁾ 2002 c. 21

⁽⁷⁾ Section 23A was inserted by section 3(1) of the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)) and amended by Article 5 of S.I. 2010/242; paragraph 50 of Schedule 12 to the Pensions Act (Northern Ireland) 2015 and Article 2 of S.R. 2016 No. 78

Credits for spouses and civil partners of members of Her Majesty's forces

28.—(1) Subject to paragraph (5), a person who satisfies the conditions in paragraph (2) for any part of a week to which this regulation applies is to be credited with a Class 3 contribution in respect of that week.

(2) The conditions are that the person—

- (a) is a spouse or civil partner of a member of Her Majesty's forces, or is treated as such by the Secretary of State for the purposes of occupying accommodation, and
- (b) is accompanying the member of Her Majesty's forces on an assignment outside the United Kingdom or is treated as such by the Secretary of State.

(3) This regulation applies to a week which falls within a year beginning on or after 6th April 1975 and ending before 6th April 2016 for which the earnings factors of the member of Her Majesty's forces exceed the qualifying earnings factor.

(4) Paragraph (1) does not apply to—

- (a) a person in respect of a week in which the person is entitled to be credited with earnings under—
 - (i) regulation 7A(8) (credits for carer's allowance);
 - (ii) regulation 8A(9) (credits for unemployment);
 - (iii) regulation 8B(10) (credits for incapacity for work or limited capability for work), or
 - (iv) regulation 9E(11) (credits for certain spouses and civil partners of members of Her Majesty's forces),of the 1975 Regulations; or

- (b) a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the Contributions and Benefits Act(12) (general power to regulate liability for contributions) is in force.

(5) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) unless an application to be so credited is received by the Department in accordance with paragraph (6).

(6) An application under paragraph (5) may only be made in respect of a past period and must—

- (a) be on a form approved by the Department, or made in such manner as the Department accepts as sufficient in the circumstances, and
- (b) include such information as may be specified by the Department or the Commissioners for Her Majesty's Revenue and Customs.

(8) Regulation 7A was inserted by regulation 19 of S.R. 1976 No. 99 and amended by regulation 2(2) of S.R. 1978 No. 77; regulation 6 of S.R. 1987 No. 153; regulation 2(5)(c) of S.R. 1988 No. 326; regulation 2(4) of S.R. 1996 No. 430; regulation 3(5)(b) of S.R. 2001 No. 108; regulation 2(3) of S.R. 2002 No. 80; paragraph 1(a) of the Schedule to S.R. 2002 No. 323; paragraph 4(2) of Schedule 3 to S.R. 2005 No. 536 and regulation 3(2) of S.R. 2011 No. 291

(9) Regulations 8A and 8B were inserted by regulation 2(6) of S.R. 1996 No. 430; regulation 8A (which is subject to transitional provision by virtue of regulation 4(3)) was amended by regulation 3 of S.R. 2000 No. 404; regulation 3 of S.R. 2001 No. 120; regulation 2(4) of S.R. 2002 No. 80; regulation 7(5) of S.R. 2008 No. 286; regulation 3(3) of S.R. 2011 No. 291; regulation 3(1)(b) of S.R. 2012 No. 44 and regulation 2 of S.R. 2013 No. 246

(10) Regulation 8B was inserted by regulation 2(6) of S.R. 1996 No. 430 and amended by regulation 3 of S.R. 2000 No. 404; regulation 2(2)(b) of S.R. 2003 No. 151; regulation 2(3) of S.R. 2007 No. 306; regulation 7(6) of S.R. 2008 No. 286 and regulation 2(2) of S.R. 2010 No. 109

(11) Regulation 9E was added by regulation 2(3) of S.R. 2010 No. 109

(12) Section 19(4) was amended by paragraph 24(4) of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19); see regulation 127 of S.I. 2001/1004 as amended by regulation 5 of S.I. 2003/964 and paragraph 34(1) of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5)

CHAPTER 3

Crediting earnings or contributions in respect of a qualifying year or a post-commencement qualifying year

Credits under the 1975 Regulations

29.—(1) Where a person is credited with earnings or contributions under the provisions of the 1975 Regulations specified in paragraph (2), the person is also to be credited with those earnings or contributions for the purposes of Part 1 of the Act.

(2) The provisions specified are—

- (a) regulation 7(**13**) (credits for approved training);
- (b) regulation 7A (credits for carer’s allowance);
- (c) regulation 7B(**14**) (credits for disability element of working tax credit);
- (d) regulation 8A (credits for unemployment);
- (e) regulation 8B (credits for incapacity for work or limited capability for work);
- (f) regulation 9B(**15**) (credits for jury service);
- (g) regulation 9C(**16**) (credits for adoption pay period, additional pay period and maternity pay period);
- (h) regulation 9D(**17**) (credits for certain periods of imprisonment or detention in legal custody);
- (i) regulation 9E (credits for certain spouses and civil partners of members of Her Majesty’s forces).

Credits for persons in receipt of working tax credit

30.—(1) Where working tax credit is paid in respect of a person in respect of a week in which the person is—

- (a) an employed earner;
- (b) a self-employed earner whose profits for the year are below the small profits threshold specified by section 11(4) of the Contributions and Benefits Act(**18**) (liability for Class 2 contributions), who would otherwise be liable to pay a Class 2 contribution; or
- (c) excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001(**19**),

the person is to be credited with earnings equal to the lower earnings limit then in force in respect of that week.

(2) Where working tax credit is paid in respect of a couple, the reference in paragraph (1) to the person in respect of whom working tax credit is paid is a reference to—

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- (13) Regulation 7 was amended by regulation 2(2) of S.R. 1978 No. 77; regulation 5(a) of S.R. 1987 No. 153; regulation 2 of S.R. 1988 No. 298; regulation 2(5)(b) of S.R. 1988 No. 326 and regulation 2 of S.R. 1989 No. 368
 - (14) Regulation 7B was inserted by regulation 3 of S.R. 1991 No. 528 and amended by regulation 2(4) of S.R. 1996 No. 430 and paragraph 1(b) and (c) of Schedule 4 to S.R. 2003 No. 195
 - (15) Regulation 9B and 9C were inserted by regulation 3 of S.R. 1988 No. 105; regulation 9B was amended by regulation 2(5)(e) of S.R. 1988 No. 326 and regulation 4 of S.R. 1994 No. 265
 - (16) Regulation 9C was substituted by regulation 2(3) of S.R. 2003 No. 151 and amended by regulation 2 of S.R. 2012 No. 109
 - (17) Regulation 9D was inserted by regulation 2 of S.R. 2001 No. 88
 - (18) Section 11 was substituted by paragraph 12 of Schedule 1 to the National Insurance Contributions Act 2015
 - (19) S.I.2001/1004; regulation 43 was amended by regulation 3 of S.I. 2002/2924 and regulation 4 of S.I. 2015/478

- (a) where only one member of the couple is assessed for the purposes of the award of working tax credit as having income consisting of earnings, that member; or
 - (b) where the earnings of each member are assessed, the member of the couple to whom working tax credit is paid.
- (3) Paragraph 1 does not apply to—
- (a) a person in respect of a week in which the person is entitled to be credited with earnings under—
 - (i) regulation 7B (credits for disability element of working tax credit);
 - (ii) regulation 8A (credits for unemployment), or
 - (iii) regulation 8B (credits for incapacity for work or limited capability for work), of the 1975 Regulations; or
 - (b) a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the Contributions and Benefits Act (general power to regulate liability for contributions) is in force.
- (4) In this regulation—
“couple” means
- (a) a man and woman who are married to each other and are neither—
 - (i) separated under a court order, nor
 - (ii) separated in circumstances in which the separation is likely to be permanent,
 - (b) a man and woman who are not married to each other but are living together as husband and wife,
 - (c) two people of the same sex who are civil partners of each other and are neither—
 - (i) separated under a court order, nor
 - (ii) separated in circumstances in which the separation is likely to be permanent, or
 - (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners.

Credits for persons entitled to universal credit

31. A person is to be credited with a Class 3 contribution in respect of a week for any part of which the person is entitled to universal credit under Part 2 of the 2015 Order.

Credits for persons approaching pensionable age

32.—(1) Subject to paragraph (4), a man born before 6th October 1953 is to be credited with earnings equal to the lower earnings limit then in force in respect of a week to which paragraph (2) applies.

- (2) This paragraph applies to a week which falls within—
 - (a) the year in which the man attains the age which is pensionable age in the case of a woman born on the same day; and
 - (b) a subsequent year prior to that in which he attains the age of 65.
- (3) Paragraph (2) does not apply to a week which falls within a year during which the man is absent from Northern Ireland for more than 182 days.
- (4) Paragraph (1) applies to a man who is a self-employed earner only if he—

- (a) would be liable to pay a Class 2 contribution but for the fact that his profits for the year are below the small profits threshold specified by section 11(4) of the Contributions and Benefits Act; or
- (b) is exempted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001 in respect of any week in a year to which this regulation applies.

Credits for spouses and civil partners of members of Her Majesty's forces

33.—(1) Subject to paragraph (5), a person who satisfies the conditions in paragraph (2) for any part of a week to which this regulation applies is to be credited with a Class 3 contribution in respect of that week.

(2) The conditions are that the person—

- (a) is a spouse or civil partner of a member of Her Majesty's forces, or is treated as such by the Secretary of State for the purposes of occupying accommodation, and
- (b) is accompanying the member of Her Majesty's forces on an assignment outside the United Kingdom or is treated as such by the Secretary of State.

(3) This regulation applies to a week which falls within a year beginning on or after 6th April 2016 for which the earnings factors of the member of Her Majesty's forces exceed the qualifying earnings factor.

(4) Paragraph 1 does not apply to—

- (a) a person in respect of a week in which the person is entitled to be credited with earnings under—
 - (i) regulation 7A (credits for carer's allowance);
 - (ii) regulation 8A (credits for unemployment);
 - (iii) regulation 8B (credits for incapacity for work or limited capability for work), or
 - (iv) regulation 9E (credits for certain spouses and civil partners of members of Her Majesty's forces),

of the 1975 Regulations; or

- (b) a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the Contributions and Benefits Act is in force.

(5) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) unless an application to be so credited is received by the Department in accordance with paragraph (6).

(6) An application under paragraph (5) may only be made in respect of a past period and must—

- (a) be on a form approved by the Department, or made in such manner as the Department accepts as sufficient in the circumstances, and
- (b) include such information as may be specified by the Department or the Commissioners for Her Majesty's Revenue and Customs.

Credits in respect of an award of child benefit

34.—(1) A person is entitled to be credited with a Class 3 contribution in respect of a week in which the person is—

- (a) awarded child benefit for any part of that week in respect of a child under the age of 12; or

- (b) in the circumstances specified by paragraph (2) and subject to paragraph (3), the partner of a person to whom child benefit is awarded.
- (2) The circumstances are that the partner—
 - (a) resides with the person to whom child benefit is awarded;
 - (b) shares responsibility with that person for the child in respect of whom child benefit is awarded;
 - (c) is ordinarily resident in Northern Ireland;
 - (d) is not undergoing imprisonment or detention in legal custody; and
 - (e) makes an application to the Commissioners for Her Majesty’s Revenue and Customs to be so credited in accordance with regulation 39.
- (3) Paragraph 1(b) only applies in respect of a week that falls within a year for which the earnings factors of the person to whom child benefit is awarded exceed the qualifying earnings factor.
- (4) In calculating the earnings factors for the purpose of paragraph (3), no account is to be taken of any earnings factors derived from contributions credited by virtue of that person being awarded child benefit.

Credits for persons providing care for a child under the age of 12

- 35.**—(1) Subject to paragraphs (3) and (4), a person (“A”) is to be credited with a Class 3 contribution in respect of a week (“the relevant week”) in which the conditions in paragraph (2) are satisfied.
- (2) The conditions are that in the relevant week A—
 - (a) provided care in respect of a child under the age of 12;
 - (b) was, in relation to that child, a person specified in paragraph (6); and
 - (c) was ordinarily resident in Northern Ireland.
 - (3) Where the child is cared for by more than one person, only one person may be credited with a Class 3 contribution under this regulation in respect of a relevant week.
 - (4) A is not entitled to be credited with a Class 3 contribution unless—
 - (a) child benefit was awarded to another person (“B”) in respect of—
 - (i) the child for whom A provided care, and
 - (ii) the week in which A provided care for that child;
 - (b) B’s earnings factors, other than those derived from a Class 3 contribution credit awarded under regulation 34, exceed the qualifying earnings factor for the year in which the relevant week falls; and
 - (c) A makes an application to the Department to be so credited in accordance with paragraph (5) and regulation 39.
 - (5) An application under paragraph 4(c) must—
 - (a) include the name and date of birth of the child cared for;
 - (b) where requested by the Department or the Commissioners for Her Majesty’s Revenue and Customs, include a declaration by B that the conditions in paragraph (2) are satisfied; and
 - (c) specify the relevant week or weeks in which the child was cared for.
 - (6) The person specified in paragraph (2)(b) is—
 - (a) a non-resident parent;

- (b) a grandparent;
- (c) a great-grandparent;
- (d) a great-great-grandparent;
- (e) a sibling;
- (f) a parent's sibling;
- (g) a spouse or former spouse of any persons listed in sub-paragraphs (a) to (f);
- (h) a civil partner or former civil partner of any persons listed in sub-paragraphs (a) to (f);
- (i) a partner or former partner of any persons listed in sub-paragraphs (a) to (h);
- (j) a son or daughter of any persons listed in sub-paragraphs (e) to (i);
- (k) in respect of a son or daughter of a person listed in sub-paragraph (f), that person's—
 - (i) spouse or former spouse;
 - (ii) civil partner or former civil partner, or
 - (iii) partner or former partner.

(7) For the purposes of paragraph (6)(e) and (f), a sibling includes a sibling of the half blood, a step sibling and an adopted sibling.

(8) For the purposes of paragraph (6)(i) and (k)(iii), a partner is a person who is the other member of a couple who are not married to, or civil partners of, each other but are living together as a married couple or as if they were civil partners.

Credits for being a foster parent

36.—(1) Subject to paragraph (3), a person is to be credited with a Class 3 contribution in respect of a week in which the person is a foster parent and is—

- (a) ordinarily resident in Northern Ireland, and
- (b) not undergoing imprisonment or detention in legal custody.

(2) For the purposes of this regulation, a foster parent is a person approved as a foster parent in accordance with Part 2 (approvals and placements) of the Foster Placement (Children) Regulations (Northern Ireland) 1996(20).

(3) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) unless an application to be so credited is received by the Commissioners for Her Majesty's Revenue and Customs in accordance with regulation 39.

Credits for persons engaged in caring

37.—(1) Subject to paragraph (5), a person is to be credited with a Class 3 contribution in respect of a week in which the person is engaged in caring.

(2) A person is engaged in caring in a week if the person is—

- (a) caring for another person or persons for a total of 20 or more hours in that week and—
 - (i) that other person is, or each of the persons cared for is, entitled to a relevant benefit for that week, or
 - (ii) the Department considers that level of care to be appropriate; or

- (b) a person to whom one or more of paragraphs 4 to 6 (persons caring for another person) of Schedule 1B (prescribed categories of person) to the Income Support (General) Regulations (Northern Ireland) 1987(21) applies.
- (3) A person is not engaged in caring for the purposes of this regulation during any period in respect of which the person is—
 - (a) not ordinarily resident in Northern Ireland; or
 - (b) undergoing imprisonment or detention in legal custody.
- (4) For the purposes of paragraph 2(a)(i) a “relevant benefit” means—
 - (a) attendance allowance in accordance with section 64 of the Contributions and Benefits Act(22);
 - (b) the care component of disability living allowance in accordance with section 72 of the Contributions and Benefits Act(23) (the care component), at the middle or highest rate prescribed in accordance with subsection (3) of that section;
 - (c) an increase in the rate of disablement pension in accordance with section 104 of the Contributions and Benefits Act (increase where constant attendance needed);
 - (d) any benefit which is payable as if an injury or disease were one in respect of which a disablement pension would for the time being be payable in respect of an assessment of 100 per cent., by virtue of—
 - (i) the Pneumoconiosis, Byssinosis and Miscellaneous Diseases Benefit Scheme 1983(24);
 - (ii) regulations made under—
 - (aa) paragraph 4(2) of Schedule 8 to the Contributions and Benefits Act (regulations providing for benefit for pre-1948 cases), or
 - (bb) Article 70(3) of the 2015 Order (injuries arising before 5th July 1948);
 - (e) a constant attendance allowance payable by virtue of—
 - (i) article 14 of the Personal Injuries (Civilians) Scheme 1983(25) (constant attendance allowance); or
 - (ii) article 8 of the Naval, Military and Air Forces etc (Disablement and Death) Service Pensions Order 2006(26) (constant attendance allowance);
 - (f) the daily living component of personal independence payment in accordance with Article 83 of the 2015 Order;
 - (g) armed forces independence payment in accordance with the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011(27).
- (5) Except in a case to which paragraph (8) applies, a person is not entitled to be credited with a Class 3 contribution under paragraph (2)(a) unless an application to be so credited is received by the Department in accordance with paragraph (6) and regulation 39.

(21) S.R. 1987 No. 459; Schedule 1B was inserted by regulation 22 of S.R. 1996 No. 199; paragraph 4 was amended by regulation 33 of S.R. 1996 No. 358; regulation 4(1) of S.R. 2000 No. 74; regulation 3(3) of S.R. 2002 No. 80, regulation 3 and paragraph 1(g) of the Schedule to S.R. 2002 No. 323; regulation 4(2) of S.R. 2011 No. 291 and Article 14(4)(a) of S.I. 2013/3021

(22) Section 64 was amended by paragraph 38 of Schedule 1 to the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)) and Article 63(1) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))

(23) Relevant amending enactments are S.I. 1999/3147 (N.I. 11) and the Welfare Reform Act (Northern Ireland) 2007 (c. 2 (N.I.)) and regulation 2(4) of S.R. 2011 No. 356

(24) S.I. 1983/136

(25) S.I. 1983/686; article 14 was substituted by paragraph 3 of Schedule 1 to S.I. 2001/420

(26) S.I. 2006/606; article 8 was amended by Article 3 of S.I. 2006/1455 and article 3 of S.I. 2009/706

(27) S.I. 2011/517

- (6) An application under paragraph (5) must include—
- (a) a declaration by the applicant that the applicant cares for a person or persons for 20 or more hours in a week;
 - (b) the name and, where known, the national insurance number of each person cared for;
 - (c) where applicable, which relevant benefit each person cared for is entitled to; and
 - (d) where requested by the Department, a declaration signed by an appropriate person as to the level of care which is required for each person cared for.
- (7) For the purposes of paragraph (6)(d), an appropriate person is a person who is—
- (a) involved in the health care or social care of the person cared for; and
 - (b) considered by the Department as appropriate to make a declaration as to the level of care required.
- (8) This paragraph applies in the case of a woman in respect of a week in any part of which an election made by her under regulations under section 19(4) of the Contributions and Benefits Act(28) (general power to regulate liability for contributions) is in force.

Credits for an additional period in respect of entitlement to carer’s allowance and relevant benefits

- 38.**—(1) A person is to be credited with a Class 3 contribution for a period of 12 weeks—
- (a) prior to the date on which that person becomes entitled to carer’s allowance by virtue of section 70(1) of the Contributions and Benefits Act(29) (carer’s allowance);
 - (b) subject to paragraph (2), following the end of the week in which that person ceases to be entitled to carer’s allowance by virtue of that subsection;
 - (c) following the end of a week in which regulation 37(2)(a) ceases to be satisfied.
- (2) A person is not entitled to be credited with a Class 3 contribution under paragraph (1) (b) in a week in respect of which that person is entitled under regulation 7A(30) (credits for carers allowance) of the 1975 Regulations to be credited with contributions by virtue of being entitled to an allowance under section 70 of the Contributions and Benefits Act.

Time limit for making an application for a credit under regulation 34(1)(b), 35, 36 or 37

- 39.** An application must be received—
- (a) where the application is for a credit under regulation 34(1)(b), 36 or 37—
 - (i) before the end of the year following that in which a week, which is the subject of the application, falls; or
 - (ii) within such further time as the Department or the Commissioners for Her Majesty’s Revenue and Customs, as the case may be, consider reasonable in the circumstances; or
 - (b) where the application is under regulation 35, after the end of the year in which a week, which is the subject of the application, falls.”.

(28) Section 19(4) was amended by paragraph 24(4) of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19)

(29) Section 70(1) was substituted by regulation 2(2) of S.R. 2002 No. 321

(30) Regulation 7A was inserted by regulation 19 of S.R. 1976 No. 99 and amended by regulation 2(2) of S.R. 1978 No. 77; regulation 6 of S.R. 1987 No. 153; regulation 2(5)(c) of S.R. 1988 No. 326; regulation 2(4) of S.R. 1996 No. 430; regulation 3(5)(b) of S.R. 2001 No. 108; regulation 2(3) of S.R. 2002 No. 80; paragraph 1(a) of the Schedule to S.R. 2002 No. 323; paragraph 4(2) of Schedule 3 to S.R. 2005 No. 536 and regulation 3(2) of S.R. 2011 No. 291

Sealed with the Official Seal of the Department for Social Development on 3rd March 2016

(L.S.)

Anne McCleary
A senior officer of the Department for Social
Development