



Social Security Act 1975

1975 CHAPTER 14

PART IV

GENERAL PROVISIONS AS TO OPERATION AND ADMINISTRATION OF THIS ACT

Special classes of earners

130 Married women and widows

- (1) The Secretary of State may make regulations modifying any of the following provisions of this Act, namely—
 - Part I, and
 - Chapters I, II and III of Part II (except section 33 in Chapter I),in such manner as he thinks proper, in their application to women who are or have been married.
- (2) Regulations under this section shall provide (subject to any prescribed conditions and exceptions) for enabling a married woman or widow to elect that in any tax year—
 - (a) her liability in respect of primary Class 1 contributions shall be a liability to contribute at the reduced, instead of the standard, rate ; or
 - (b) she shall be under no liability for Class 2 contributions,and to revoke any such election.
- (3) Regulations made for the purposes of subsection (2) above shall provide so that—
 - (a) a woman's election for those purposes is not to be made or revoked otherwise than in respect of a complete tax year (whether the year in which the election is made, or any subsequent year); and
 - (b) an election made or revoked for either one of the purposes mentioned in subsection (2) is to be deemed to be made or revoked for the other purpose also ; and
 - (c) while an election has effect, the woman who made it is not entitled to pay any Class 3 contributions.