

## STATUTORY INSTRUMENTS

1983 No. 496

## SOCIAL SECURITY

**The Social Security (Contributions) Amendment (No. 3)  
Regulations 1983***Laid before Parliament in draft**Made* - - - 30th March 1983*Coming into Operation* 6th April 1983

Whereas a draft of the following regulations was in accordance with section 167(1) of the Social Security Act 1975(a) laid before Parliament and approved by resolution of each House of Parliament:

Now, therefore, the Secretary of State for Social Services in exercise of powers conferred upon him by section 3(2) of the Social Security Pensions Act 1975(b), and of all other powers enabling him in that behalf, after agreement with the Social Security Advisory Committee that proposals to make these regulations should not be referred to it (c), hereby makes the following regulations:—

*Citation, interpretation and commencement*

1. These regulations, which may be cited as the Social Security (Contributions) Amendment (No. 3) Regulations 1983, amend the Social Security (Contributions) Regulations 1979 (d) (hereinafter referred to as “the principal regulations”) and shall come into operation on 6th April 1983.

*Amendment of regulation 100(6) of the principal regulations*

2. In regulation 100(6) of the principal regulations (cancellation of notice of revocation by married women and widows) for the words from “end of” to “was given” there shall be substituted the words “date upon which the notice of revocation is to have effect,”.

*Amendment of regulation 101 of the principal regulations*

3. In regulation 101 of the principal regulations (duration of effect of election)—

(a) for sub-paragraphs (d) and (e) of paragraph (1) there shall be substituted the following sub-paragraphs—

(a) 1975 c.14; section 167(1) was extended by section 62(1) of the Social Security Pensions Act 1975 (c.60).

(b) 1975 c.60.

(c) See section 10(2)(b) of the Social Security Act 1980 (c.30).

(d) S.I. 1979/591, to which there are amendments not relevant to these Regulations.

- “(d) in the case of a revocation which has not been cancelled in accordance with the provisions of regulation 100(6) of these regulations, the end of the week in which the notice of revocation is given or, if the woman so wishes, the end of any subsequent week in the same year specified in the notice; or
- (e) where in any year after 5th April 1982 a payment (in this sub-paragraph referred to as an “erroneous payment”) is made by or on behalf of a woman on account of primary Class 1 contributions at the contracted-out rate and the woman wishes to pay contributions at the standard rate from the beginning of the year next following that year, the end of the year in respect of which the erroneous payment is made; or
- (f) where—
- (i) in any year after 5th April 1982 a payment is made by or on behalf of a woman on account of primary Class 1 contributions at the non-contracted-out rate (in this sub-paragraph referred to as an “erroneous payment”), or more than one such payment is made; and
  - (ii) from the time of making such payment or, as the case may be, the first such payment, to the time at which she notifies the Secretary of State in accordance with the provisions of head (v) below, no contributions have been paid by her or on her behalf at the reduced rate and no contributions have been payable by her or on her behalf in respect of any contracted-out employment; and
  - (iii) she has not procured a refund in respect of any erroneous payment; and
  - (iv) she wishes to pay contributions at the standard rate from the date on which the only or first erroneous payment was made; and
  - (v) after 5th April 1983 and on or before the 31st December in the next complete calendar year following the end of the year in which any erroneous payment was made, she notifies the Secretary of State of her wish to pay contributions at the standard rate in accordance with head (iv) above, the date on which the only or first erroneous payment was made.”.
- (b) in paragraph (2) for the words “or (e)” there shall be substituted the words “, (e) or (f)”.

*Amendment of regulation 103 of the principal regulations*

4. In regulation 103 of the principal regulations (continuation of elections on widowhood)—

- (a) in sub-paragraph (a) of paragraph (2) for the words from “or the end” to “that regulation” there shall be substituted the words “or the end of the period specified in paragraph (1)(d) or (e) of that regulation or, as the case may be, the date specified in paragraph (1)(f) thereof”;
- (b) in paragraph (3) for the words “and (e)” there shall be substituted the words “, (e) and (f)”;

(c) in paragraph (4) for the words “or (e)” there shall be substituted the words “, (e) or (f)”.

Signed by authority of The Secretary of State for Social Services

*Hugh Rossi,*  
Minister of State,  
Department of Health and Social Security.

30th March 1983.

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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal regulations”) in regard to the revocation by married women and widows of an election to pay primary Class 1 contributions at the reduced rate, and in the case of Class 2 contributions not to pay them.

Regulation 2 amends regulation 100(6) of the principal regulations so that a revocation may be cancelled before the date on which the revocation is to have effect. This replaces the provision whereby the revocation could only be cancelled before the end of the income tax year in which notice of revocation was given.

Regulation 3(a) substitutes regulations 101(1)(d) to (f) for regulations 101(1)(d) and (e) of the principal regulations. The new regulation 101(1)(d) permits revocation of an election to take effect at the woman’s option either at the end of the tax week in which notice of revocation is given or at the end of any subsequent such week in the same income tax year. This replaces a provision whereby revocation only had effect from the end of the income tax year in which notice of revocation was given. Regulation 101(1)(e) provides that where a woman who has made an election to pay primary Class 1 contributions at the reduced rate erroneously pays such contributions at the contracted-out rate, her election shall, if she so wishes, cease to have effect from the end of the income tax year in which the erroneous contributions were paid. Regulation 101(1)(f) provides that where a woman has made such an election and after 5th April 1982 primary Class 1 contributions at the non-contracted-out rate are paid erroneously and she wishes to pay contributions at the standard rate from the date when they were first erroneously paid, the election shall cease to have effect from that date. This is subject to three further conditions. The first is that she has not thereafter paid contributions at the reduced rate and that no contributions have been payable by her or on her behalf in respect of any contracted-out employment. The second is that she has not procured a refund in respect of the erroneous contributions, and the last is that she notifies the Secretary of State of her wish to pay contributions at the standard rate on or before the 31st December of the next complete calendar year following the end of the tax year in which the contributions were erroneously paid. The new regulations 101(1)(e) and (f) replace the single provision whereby if Class 1 primary contributions at the standard rate had been erroneously paid and the woman wished to pay such contributions from the beginning of the next income tax year, her election ceased to have effect at the end of the year in respect of which the erroneous payment was made.

Regulations 3(b) and 4 make consequential amendments to regulations 101(2) and 103 of the principal regulations.

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