

STATUTORY INSTRUMENTS

1986 No. 485

SOCIAL SECURITY

The Social Security (Contributions) Amendment Regulations 1986

<i>Made - - - -</i>	13th March 1986
<i>Laid before Parliament</i>	14th March 1986
<i>Coming into Operation</i>	6th April 1986

The Secretary of State for Social Services, in exercise of powers conferred upon him by sections 131, 166(2) and 168 of, and Schedule 20 to, the Social Security Act 1975(a) and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these regulations should not be referred to it(b), hereby makes the following regulations:—

Citation and commencement

1. These regulations, which may be cited as the Social Security (Contributions) Amendment Regulations 1986, amend the Social Security (Contributions) Regulations 1979(c) and shall come into operation on 6th April 1986.

Addition of Case G to Part VIII of the Social Security (Contributions) Regulations 1979

2. After the provisions of Case F of Part VIII of the Social Security (Contributions) Regulations 1979 (residence and persons abroad) there shall be added the following Case:—

“CASE G—VOLUNTEER DEVELOPMENT WORKERS*Interpretation*

123A.—(1) In the provisions of this Case “volunteer development worker” means a person in respect of whom the Secretary of State has certified that it is consistent with the proper administration of the Act that, subject to the satisfaction of the conditions in the next succeeding paragraph, that person should be entitled to pay Class 2 contributions under regulation 123C of these regulations.

(2) The conditions referred to in the last preceding paragraph are:—

- (a) that that person is ordinarily resident in Great Britain, and
- (b) that he is employed outside Great Britain.

(a) 1975 c. 14.

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

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

Certain volunteer development workers to be self-employed earners

123B. Any employment as a volunteer development worker which is not employment in respect of earnings from which Class 1 contributions are payable, shall be employment as a self-employed earner notwithstanding that it is not employment in Great Britain.

Option to pay Class 2 contributions

123C. Notwithstanding the provisions of section 7(1) of the Act and the provisions of the last preceding regulation, a volunteer development worker who by virtue of the last preceding regulation is a self-employed earner—

- (a) shall be excepted from liability to pay a Class 2 contribution; but
- (b) shall be entitled to pay such a contribution if he so wishes at the rate prescribed in paragraph (b) of the next succeeding regulation.

Special provisions as to residence, rate, annual maximum and method of payment

123D. In relation to the Class 2 contributions a volunteer development worker is entitled to pay by virtue of the last preceding regulation:—

- (a) the provisions of Case F of these regulations (conditions as to residence or presence in Great Britain) shall not apply;
- (b) the weekly rate of any Class 2 contributions payable by a volunteer development worker for any contribution week while he is ordinarily employed as a volunteer development worker shall, notwithstanding the provisions of section 7(1) of the Act (Class 2 contributions) be £6.55;
- (c) for the purpose of determining the extent of an earner's liability for contributions under regulation 17 of these regulations (annual maximum) the amount prescribed in regulation 17 shall be reduced by the amount of any contributions paid in respect of the year in question by virtue of the last preceding regulation;
- (d) regulations 51(1) and 54(1) and (2) of these regulations (application for contribution cards and method of, and time for payment of, Class 2 contributions) shall not apply.

Late paid contributions

123E.—(1) This regulation applies to any Class 2 contribution a volunteer development worker is entitled to pay by virtue of regulation 123C of these regulations, which is paid in respect of a week falling within a tax year (in this regulation referred to as “the contribution year”) earlier than the tax year in which it is paid (in this regulation referred to as “the payment year”).

(2) Section 7A of the Act shall not apply.

(3) Subject to the next succeeding paragraph, the amount of a contribution to which this regulation applies shall be the amount which the volunteer development worker would have had to pay if he had paid the contribution in the contribution year.

(4) In any case where—

- (a) the volunteer development worker pays a contribution to which this regulation applies after the end of the tax year immediately following the contribution year; and
- (b) the weekly rate of contributions applicable under paragraph (b) of the last preceding regulation for the week in the contribution year in respect of which the contribution is paid differs from the weekly rate so applicable at the time of payment in the payment year,

the amount of the contribution shall be computed by reference to the highest weekly rate of contributions applicable in the period from the week in respect of which the contribution is paid to the day on which it is paid.

Modifications of the Act and these regulations

123F. The provisions of Part I of the Act and these regulations shall have effect as respects volunteer development workers subject to the modifications contained in the provisions of this Case.”.

Signed by authority of the Secretary of State for Social Services.

Tony Newton,
Minister of State,
Secretary of State for Social Services,
Department of Health and Social Security.

13th March 1986.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal regulations”) by inserting a new Case G. The inserted Case modifies the provisions of the Social Security Act 1975 and the principal regulations in relation to the contributions payable by certain voluntary workers employed abroad.

The Case entitles such workers to pay a special rate of Class 2 contributions if they wish.

SI 1986/485
ISBN 0-11-066485-X



780110 664859