
STATUTORY INSTRUMENTS

1993 No. 2094

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 6) Regulations 1993**

Made - - - - - *23rd August 1993*
Laid before Parliament *31st August 1993*
Coming into force - - - *21st September 1993*

The Secretary of State for Social Security, in exercise of powers conferred by sections 1(4)(a), 122(1) and 175(1) to (3) of, and paragraph 8(1)(d) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992⁽¹⁾ 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⁽²⁾, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No.6) Regulations 1993 and shall come into force on 21st September 1993.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979⁽³⁾.

Amendment of regulation 1 of the principal Regulations

2. In regulation 1(2) of the principal Regulations (citation, commencement and interpretation) for the definition of “due date” there shall be substituted the following definition—

““due date” in Part IV of these regulations means in relation to any contribution which a person is—

- (a) liable to pay, the date by which payment falls to be made;
- (b) entitled but not liable to pay, the date 42 days after the end of the year in respect of which it is paid;”.

(1) 1992 c. 4; section 122(1) is cited because of the meaning ascribed to the word “prescribe”.
(2) See the Social Security Administration Act 1992 (c. 5), section 173(1)(b).
(3) S.I.1979/591; the relevant amending instrument is S.I. 1993/260.

Amendment of regulation 38 of the principal Regulations

3. In regulation 38(1) of the principal Regulations (treatment for purpose of contributory benefit of late paid contributions under the Act) for the words “paid after the due date” there shall be substituted the words “paid after the due date or treated as paid after the due date under regulation 41A(2)”.

Insertion of regulation 41A into the principal Regulations

4. After regulation 41 of the principal Regulations (treatment for the purpose of any contributory benefit of contributions under the Act paid late through ignorance or error) there shall be inserted the following regulation—

“Treatment for the purpose of any contributory benefit of contributions paid under regulation 54

41A.—(1) Subject to paragraph (2) of this regulation, for the purpose of entitlement to contributory benefit, where—

- (a) a person pays a Class 2 or Class 3 contribution in accordance with regulation 54 of these regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.)(4), and
- (b) the due date for payment of that contribution is a date after the relevant day,

that contribution shall be treated as paid by the relevant day.

(2) Where in respect of any part of a late notification period, a person pays a Class 2 contribution which he is liable to pay, that contribution shall be treated as paid after the due date, whether or not it was paid by the due date.

(3) In this regulation—

“contribution quarter” has the meaning given in regulation 54(8)(b) of these regulations;

“late notification period” means the period from the date a person liable to pay a Class 2 contribution was first required to notify the Secretary of State in accordance with the provisions of regulation 53A of these regulations (notification of commencement or cessation of payment of Class 2 or Class 3 contributions)(5) to the date of the last day of the contribution quarter immediately before the contribution quarter in which he gives that notification;

“relevant day” means the first day in respect of which a person would have been entitled to receive the contributory benefit in question if any contribution condition relevant to that benefit had already been satisfied.”.

Amendment of regulation 42 of the principal Regulations

5. In regulation 42(a) of the principal Regulations (treatment for the purpose of any contributory benefit of contributions paid under an arrangement) for the words “regulation 54(3)” there shall be substituted the words “regulation 54A”(6).

(4) Regulation 54 was substituted by regulation 5 of S.I. 1993/260.

(5) Regulation 53A was inserted by regulation 4 of S.I. 1993/260.

(6) Regulation 54A was inserted by regulation 5 of S.I. 1993/260.

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

23rd August 1993

Henley
Parliamentary Under-Secretary of State,
Department of Social Security

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979. They provide that for the purpose of satisfying the contribution conditions for any contributory benefit, where a payment of a Class 2 or Class 3 contribution is made by the due date for that payment and that due date is after the date when a person could otherwise have received a contributory benefit, that payment is to be treated as having been made by that earlier date, except where a person has failed to give notice of his liability to pay a Class 2 contribution. They also make other minor amendments. These Regulations do not impose any costs on business.