
STATUTORY INSTRUMENTS

2001 No. 769

**The Social Security (Crediting and Treatment of Contributions,
and National Insurance Numbers) Regulations 2001**

Citation, commencement and interpretation **E+W+S**

1.—(1) These Regulations may be cited as the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 and shall come into force on 6th April 2001.

(2) In these Regulations, including this regulation—

“the Act” means the Social Security Contributions and Benefits Act 1992;

“the Contributions Regulations” means the Social Security (Contributions) Regulations [F12001]^{M1};

“contribution week” means a period of seven days beginning with midnight between Saturday and Sunday;

[F2“contribution-based jobseeker’s allowance” means an allowance under the Jobseekers Act 1995 as amended by the provisions of Part 1 of Schedule 14 to the Welfare Reform Act 2012 that remove references to an income-based allowance, and a contribution-based allowance under the Jobseekers Act 1995 as that Act has effect apart from those provisions;]

“contributory benefit” includes a contribution-based jobseeker’s allowance but not an income-based jobseeker’s allowance [F3and includes a contributory employment and support allowance but not an income-related employment and support allowance];

[F4“contributory employment and support allowance” means an allowance under Part 1 of the Welfare Reform Act as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance, and a contributory allowance under Part 1 of the Welfare Reform Act as that Part has effect apart from those provisions;]

[F5“due date” (subject to regulation 4(11)) means, in relation to—

- (a) any Class 1 contribution, the date by which payment falls to be made;
- (b) any Class 2 contribution which a person is ^{F6}... entitled to pay [F7or is treated as having actually paid as a result of section 11(5B) of the Act] , the 31st January following the end of the year in respect of which it is payable;
- (c) any Class 3 contribution, the date 42 days after the end of the year in respect of which it is paid;]

“earnings factor” has the meaning assigned to it in section 21(5)(c) of the Act;

[F8“income-based jobseeker’s allowance” has the same meaning as in the Jobseekers Act 1995;]

[F9“income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act (employment and support allowance);]

“relevant benefit year” has the meaning assigned to it in—

- (a) section 2(4)(b) of the Jobseekers Act 1995, in relation to a contribution-based jobseeker’s allowance;
- (b) paragraph 2(6)(b) of Schedule 3 to the Act^{M2} (contribution conditions for entitlement to short-term incapacity benefit), in relation to short-term incapacity benefit;
- (c) [^{F10}paragraph 3(1)(f) of Schedule 1 to the Welfare Reform Act (conditions relating to national insurance), in relation to a contributory employment and support allowance.]

“relevant time”, in relation to short-term incapacity benefit, has the meaning assigned to it in paragraph 2(6)(a) of Schedule 3 to the Act;

[^{F11}“the Welfare Reform Act” means the Welfare Reform Act 2007;]

“year” means tax year.

[^{F12}(3) In these Regulations, “official error” means an error made by—

- (a) an officer of the Department for Work and Pensions or an officer of Revenue and Customs acting as such which no person outside the Department or Her Majesty’s Revenue and Customs caused or to which no person outside the Department or Her Majesty’s Revenue and Customs materially contributed; or
- (b) a person employed by a service provider and to which no person who was not so employed materially contributed,

but excludes any error of law which is shown to have been an error by virtue of a subsequent decision of [^{F13}the Upper Tribunal] or the court.

(4) In paragraph (3)—

^{F14} ...

“service provider” means a person providing services to the Secretary of State for Work and Pensions or to Her Majesty’s Revenue and Customs.]

Textual Amendments

- F1** Word in reg. 1(2) substituted (1.1.2017) by [The Social Security \(Credits, and Crediting and Treatment of Contributions\) \(Consequential and Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/1145\)](#), regs. 1, **5(2)(a)**
- F2** Words in reg. 1(2) substituted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), regs. 1(2), **71(2)(a)**
- F3** Words in reg. 1(2) inserted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **49(2)(a)**
- F4** Words in reg. 1(2) substituted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), regs. 1(2), **71(2)(b)**
- F5** Words in reg. 1(2) substituted (1.1.2017) by [The Social Security \(Credits, and Crediting and Treatment of Contributions\) \(Consequential and Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/1145\)](#), regs. 1, **5(2)(b)**
- F6** Words in reg. 1(2) omitted (6.4.2024) by virtue of [The Social Security \(Class 2 National Insurance Contributions\) \(Consequential Amendments and Savings\) Regulations 2024 \(S.I. 2024/377\)](#), regs. 1(1), **8(9)(a)** (with reg. 1(4))
- F7** Words in reg. 1(2) inserted (6.4.2024) by [The Social Security \(Class 2 National Insurance Contributions\) \(Consequential Amendments and Savings\) Regulations 2024 \(S.I. 2024/377\)](#), regs. 1(1), **2(2)** (with reg. 1(3))
- F8** Words in reg. 1(2) inserted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), regs. 1(2), **71(2)(c)**

- F9** Words in reg. 1(2) inserted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **49(2)(c)**
- F10** Words in reg. 1(2) added (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **49(2)(d)**
- F11** Words in reg. 1(2) inserted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **49(2)(e)**
- F12** Reg. 1(3) - Reg. 1(4) inserted (1.10.2007) by [The Social Security \(National Insurance Credits\) Amendment Regulations 2007 \(S.I. 2007/2582\)](#), regs. 1, **4(2)**
- F13** Words in reg. 1(3) substituted (3.11.2008) by [Tribunals, Courts and Enforcement Act 2007 \(Transitional and Consequential Provisions\) Order 2008 \(S.I. 2008/2683\)](#), art. 1**Sch. 1 para. 147(a)**
- F14** Words in reg. 1(4) omitted (3.11.2008) by virtue of [Tribunals, Courts and Enforcement Act 2007 \(Transitional and Consequential Provisions\) Order 2008 \(S.I. 2008/2683\)](#), art. 1**Sch. 1 para. 147(b)**

Marginal Citations

- M1** [S.I. 1979/591](#). The relevant amending instruments are [S.I. 1984/77](#), 1987/413 and 2111, 1989/572, 1992/97 and 669, 1993/260, 1995/829, 1996/2367, 1999/567, 2000/2207, 2343 and 2744 and 2001/45.
- M2** Paragraph 2(6)(b) was amended by paragraph 38(2) of Schedule 1 to the [Social Security \(Incapacity for Work\) Act 1994 \(c. 18\)](#).

Appropriation of Class 3 contributions **E+W+S**

2. Any person paying Class 3 contributions in one year may appropriate such contributions to the earnings factor of another year if such contributions are payable in respect of that other year or, in the absence of any such appropriation, the Inland Revenue may, with the consent of the contributor, make such appropriation.

Crediting of Class 3 contributions **E+W+S**

3. Where, for any year, a contributor's earnings factor derived from—
- earnings upon which primary Class 1 contributions have been paid or treated as paid;
 - credited earnings;
 - Class 2 or Class 3 contributions paid by or credited to him; or
 - any or all of such earnings and contributions,

falls short of a figure which is 52 times that year's lower earnings limit for Class 1 contributions by an amount which is equal to, or less than, half that year's lower earnings limit, that contributor shall be credited with a Class 3 contribution for that year.

Treatment for the purpose of any contributory benefit of late paid contributions **E+W+S**

4.—(1) Subject to the provisions of regulations ^[F15]4A and] 5 ^[F16]to 6C] below and regulation ^[F17]61] of the Contributions Regulations (voluntary Class 2 contributions not paid within permitted period), for the purpose of entitlement to any contributory benefit, ^[F18]paragraphs (1B)] to (9) below shall apply to contributions (“relevant contributions”)—

- paid after the due date; or
- treated as paid after the due date under regulation 7(2) below.

^[F19](1A) Any relevant contribution which is paid—

- by virtue of an official error; and
- more than six years after the end of the year in which the contributor was first advised of that error,

shall be treated as not paid.]

[^{F20}(1B) Where contributions are paid in accordance with regulation 63A of the Social Security (Contributions) Regulations 2001 (collection of unpaid Class 2 contributions through PAYE code), any relevant contributions are to be treated as paid on 5th April of the tax year in which they are paid.]

(2) Subject to the provisions of paragraph (4) below, any relevant contribution other than one referred to in paragraph (3) below—

(a) if paid [^{F21}after the end of the second year]—

(i) ^{F22}... following the year in which liability for that contribution arises [^{F23}or],

[^{F24}(ii) following the year in respect of which a person is entitled, but not liable, to pay the contribution,]

shall be treated as not paid;

(b) if paid before the end of the said second year, shall, subject to paragraphs (7) and (8) below, be treated as paid on the date on which payment of the contribution is made.

(3) Subject to the provisions of paragraph (4) below, any relevant Class 2 contribution payable in respect of a contribution week after 5th April 1983 or any relevant Class 3 contribution payable in respect of a year after 5th April 1982—

(a) if paid [^{F25}after the end of the sixth year]—

(i) ^{F26}...following the year in which liability for that contribution arises [^{F27}or],

[^{F28}(ii) following the year in respect of which a person is entitled, but not liable, to pay the contribution,][^{F29}or

(iii) following the year in respect of which the person is treated as having actually paid the contribution (as a result of section 11(5B) of the Act),]

shall be treated as not paid;

(b) if paid before the end of the said sixth year, shall, subject to paragraphs (7) [^{F30}or] (8) below, be treated as paid on the date on which payment of the contribution is made.

(4) A Class 3 contribution payable by a person to whom regulation [^{F31}48(3)(b)(ii) or (iii)] of the Contributions Regulations ^{M3} (which specify the conditions to be complied with before a person may pay a Class 3 contribution) applies in respect of a year which includes a period of education, apprenticeship, training, imprisonment or detention in legal custody such as is specified in that regulation—

(a) if paid after the end of the sixth year specified in that regulation, shall be treated as not paid;

(b) if paid before the end of the said sixth year shall, subject to the provisions of paragraphs (7) and (8) below, be treated as paid on the date on which payment of the contribution is made.

(5) Notwithstanding the provisions of paragraph (4) above, for the purpose of entitlement to any contributory benefit, where—

(a) a Class 3 contribution other than one referred to in sub-paragraph (b) below which is payable in respect of a year specified in that sub-paragraph, is paid after—

(i) the due date, and

(ii) the end of the second year following the year preceding that in which occurred the relevant time or, as the case may be, the relevant event,

that contribution shall be treated as not paid;

(b) in respect of a year after 5th April 1982, a Class 3 contribution which is payable in respect of a year specified in paragraph (4) above, is paid after—

- (i) the due date, and
- (ii) the end of the sixth year following the year preceding that in which occurred the relevant time or, as the case may be, the relevant event,

that contribution shall be treated as not paid.

(6) For the purposes of paragraph (5) above, “relevant event” means the date on which the person concerned attained pensionable age ^{M4} or, as the case may be, died under that age.

(7) Notwithstanding the provisions of paragraphs (2), (3) and (4) above, in determining whether the relevant contribution conditions are satisfied in whole or in part for the purpose of entitlement to any contributory benefit, any relevant contribution which is paid within the time specified in paragraph (2)(b), (3)(b) or, as the case may be, (4)(b) above shall be treated—

- (a) for the purpose of entitlement in respect of any period before the date on which the payment of the contribution is made, as not paid; and
- (b) subject to the provisions of paragraph (8) below, for the purpose of entitlement in respect of any other period, as paid on the date on which the payment of the contribution is made.

[^{F32}(7A) In determining whether the relevant contribution conditions are satisfied in whole or in part for the purpose of entitlement to any contributory benefit, any relevant contribution which is treated as paid on the date specified in paragraph (1B) shall be treated—

- (a) for the purpose of entitlement in respect of any period before the date on which payment of the contribution is treated as paid, as not paid; and
- (b) subject to the provisions of paragraph (8) below, for the purpose of entitlement in respect of any other period, as paid on the date specified in paragraph (1B).]

[^{F33}(8) For the purpose of determining whether the second contribution condition for entitlement to a contribution-based jobseeker’s allowance or a contributory employment and support allowance is satisfied in whole or in part a relevant contribution is to be treated—

- (a) if a Class 1 contribution paid before the beginning of the relevant benefit year, as paid on the due date;
- (b) if, subject to paragraph (2)(a), a Class 1 contribution paid after the end of the benefit year immediately preceding the relevant benefit year or, subject to paragraph (3)(a), a Class 2 contribution—
 - (i) as not paid in relation to the benefit claimed in respect of any day before the expiry of a period of 42 days (including Sundays) commencing with the date on which the payment of that contribution is made; and
 - (ii) as paid at the expiry of that period in relation to entitlement to such benefit in respect of any other period.]

(9) For the purposes of paragraph (8) above, “second contribution condition” in relation to—

- (a) a contribution-based jobseeker’s allowance is a reference to the condition specified in section 2(1)(b) of the Jobseekers Act 1995 ^{M5};
- (b) short-term incapacity benefit is a reference to the condition specified in paragraph 2(3) of Schedule 3 to the Act.

[^{F34}(c) a contributory employment and support allowance is a reference to the condition specified in paragraph 2(1) of Schedule 1 to the Welfare Reform Act]

(10) This regulation shall not apply to Class 4 contributions.

[^{F35}(11) Where an amount is retrospectively treated as earnings (“retrospective earnings”) by regulations made by virtue of section 4B(2) of the Act, the “due date” for earnings-related contributions in respect of those earnings is the date given by paragraph 11A of Schedule 4

to the Social Security (Contributions) Regulations 2001, for the purposes of this regulation and regulations 5 and 5A.]

Textual Amendments

- F15** Words in reg. 4(1) inserted (6.4.2024) by The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(1), **2(3)(a)** (with reg. 1(3))
- F16** Words in reg. 4(1) substituted (6.4.2009) by Social Security (Additional Class 3 National Insurance Contributions) Amendment Regulations 2009 (S.I. 2009/659), regs. 1, **3(2)**
- F17** Word in reg. 4(1) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(a)**
- F18** Words in reg. 4(1) substituted (6.4.2014) by The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations 2013 (S.I. 2013/3165), regs. 1, **2(a)**
- F19** Reg. 4(1A) inserted (1.10.2007) by The Social Security (National Insurance Credits) Amendment Regulations 2007 (S.I. 2007/2582), regs. 1, **4(3)(b)**
- F20** Reg. 4(1B) inserted (6.4.2014) by The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations 2013 (S.I. 2013/3165), regs. 1, **2(b)**
- F21** Words in reg. 4(2)(a) inserted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(b)(i)**
- F22** Words in reg. 4(2)(a)(i) omitted (1.1.2017) by virtue of The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(b)(ii)**
- F23** Word in reg. 4(2)(a)(i) inserted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(b)(iii)**
- F24** Reg. 4(2)(a)(ii) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(b)(iv)**
- F25** Words in reg. 4(3)(a) inserted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(c)(i)**
- F26** Words in reg. 4(3)(a)(i) omitted (1.1.2017) by virtue of The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(c)(ii)**
- F27** Word in reg. 4(3)(a)(i) inserted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(c)(iii)**
- F28** Reg. 4(3)(a)(ii) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(c)(iv)**
- F29** Reg. 4(3)(a)(iii) and word inserted (6.4.2024) by The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(1), **2(3)(c)** (with reg. 1(3))
- F30** Word in reg. 4(3)(b) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(c)(v)**
- F31** Words in reg. 4(4) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(3)(d)**

- F32** Reg. 4(7A) inserted (6.4.2014) by [The Social Security \(Crediting and Treatment of Contributions, and National Insurance Numbers\) \(Amendment\) Regulations 2013 \(S.I. 2013/3165\)](#), regs. 1, **2(c)**
- F33** Reg. 4(8) substituted (1.1.2017) by [The Social Security \(Credits, and Crediting and Treatment of Contributions\) \(Consequential and Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/1145\)](#), regs. 1, **5(3)(e)**
- F34** Reg. 4(9)(c) inserted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **49(3)(b)**
- F35** Reg. 4(11) added (6.4.2007) by [Social Security, Occupational Pension Schemes and Statutory Payments \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1154\)](#), regs. 1(1), **2(3)**

Marginal Citations

- M3** Sub-paragraph (b)(iii) was inserted by regulation 9(b) of [S.I. 1984/77](#).
- M4** The definition of “pensionable age” in section 122(1) of the Social Security Contributions and Benefits Act 1992 was substituted by paragraph 13(a) of Schedule 4 to the [Pensions Act 1995 \(c. 26\)](#).
- M5** Section 2(1)(b) was modified by regulations 158 and 167 of [S.I. 1996/207](#).

[^{F36}Treatment for the purpose of any contributory benefit of Class 2 contributions treated as paid where relevant profits notified late **E+W+S**

4A.—(1) For the purposes of entitlement to any contributory benefit, this regulation applies to a person if—

- (a) the person has relevant profits for a tax year of, or exceeding, the small profits threshold, and
- (b) the person has not made a relevant profits return for that tax year by the date on which the return is required to be made.

(2) The Class 2 contributions that the person is treated as having actually paid for the tax year (as a result of section 11(5B) of the Act) are to be treated as having been paid on the day on which a relevant profits return for the tax year is made.

(3) For the purposes of this regulation—

“relevant profits” has the meaning given by section 11(3) of the Act;

“relevant profits return” in relation to a tax year means—

- (a) a return under section 8 of the Taxes Management Act 1970 that includes relevant profits for that tax year, or
- (b) a notification to His Majesty’s Revenue and Customs of relevant profits for that tax year that is required by, and made in accordance with, any other enactment.]

Textual Amendments

- F36** Reg. 4A inserted (6.4.2024) by [The Social Security \(Class 2 National Insurance Contributions\) \(Consequential Amendments and Savings\) Regulations 2024 \(S.I. 2024/377\)](#), regs. 1(1), **2(4)** (with reg. 1(3))

Treatment for the purpose of any contributory benefit of late paid primary Class 1 contributions where there was no consent, connivance or negligence by the primary contributor **E+W+S**

5.—(1) This regulation applies where a primary Class 1 contribution which is payable on a primary contributor’s behalf by a secondary contributor—

- (a) is paid after the due date; or

- (b) in relation to any claim for—
- (i) a contribution-based jobseeker’s allowance, is not paid before the beginning of the relevant benefit year,^{F37} ...
 - (ii) short-term incapacity benefit, is not paid before the relevant time, [^{F38} or
 - (iii) a contributory employment and support allowance, is not paid before the beginning of the relevant benefit year,]
- and the delay in making payment is shown to the satisfaction of [^{F39}an officer of] the Inland Revenue not to have been with the consent or connivance of, or attributable to any negligence on the part of, the primary contributor.
- (2) Where paragraph (1) above applies, the primary Class 1 contribution shall be treated—
- (a) for the purpose of the first contribution condition of entitlement to a contribution-based jobseeker’s allowance [^{F40}, short-term incapacity benefit or a contributory employment and support allowance], as paid on the day on which payment is made of the earnings in respect of which the contribution is payable; and
 - (b) for any other purpose relating to entitlement to any contributory benefit, as paid on the due date.
- (3) For the purposes of this regulation—
- (a) “first contribution condition” in relation to—
 - (i) a contribution-based jobseeker’s allowance is a reference to the condition specified in section 2(1)(a) of the Jobseekers Act 1995^{M6},
 - (ii) short-term incapacity benefit is a reference to the condition specified in paragraph 2(2) of Schedule 3 to the Act^{M7};
 - [^{F41}(iii) a contributory employment and support allowance is a reference to the condition specified in paragraph 1(1) of Schedule 1 to the Welfare Reform Act;]
 - (b) “primary contributor” means the person liable to pay a primary Class 1 contribution in accordance with section 6(4)(a) of the Act^{M8} (liability for Class 1 contributions);
 - (c) “secondary contributor” means the person who, in respect of earnings from employed earner’s employment, is liable to pay a secondary Class 1 contribution in accordance with section 6(4)(b) of the Act.

Textual Amendments

- F37** Word in reg. 5(1)(b)(i) omitted (27.10.2008) by virtue of [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), [49\(4\)\(a\)\(i\)](#)
- F38** Reg. 5(1)(b)(iii) added (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), [49\(4\)\(a\)\(ii\)](#)
- F39** Words in reg. 5(1) inserted (8.10.2002) by [Social Security \(Contributions\) \(Amendment No.3\) Regulations 2002 \(S.I. 2002/2366\)](#), regs. 1, [19\(2\)](#)
- F40** Words in reg. 5(2)(a) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), [49\(4\)\(b\)](#)
- F41** Reg. 5(3)(a)(iii) added (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), [49\(4\)\(c\)](#)

Marginal Citations

- M6** Section 2(1)(a) was modified by regulations 158 and 167 of [S.I. 1996/207](#).
- M7** Paragraph 2(2) is amended by section 62(2) of the [Welfare Reform and Pensions Act 1999](#).

M8 Section 6 was substituted by paragraph 2 of Schedule 9 to the Welfare Reform and Pensions Act 1999 and amended by section 77(3) of the [Child Support, Pensions and Social Security Act 2000 \(c. 19\)](#).

[^{F42}Treatment for the purpose of any contributory benefit of duly paid primary Class 1 contributions in respect of retrospective earnings **E+W+S**

5A. Where a primary Class 1 contribution payable in respect of retrospective earnings is paid by the due date, it shall be treated—

- (a) for the purposes of the first contribution condition of entitlement to a contribution-based jobseeker’s allowance^{F43}, short-term incapacity benefit or a contributory employment and support allowance], as paid on the day on which payment is made of the retrospective earnings in respect of which the contribution is payable; and
- (b) for any other purpose relating to entitlement to any contributory benefit, as paid on the due date.]

Textual Amendments

- F42** Reg. 5A inserted (6.4.2007) by [Social Security, Occupational Pension Schemes and Statutory Payments \(Consequential Provisions\) Regulations 2007 \(S.I. 2007/1154\)](#), regs. 1(1), **2(4)**
- F43** Words in reg. 5A(a) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **49(5)**

Treatment for the purpose of any contributory benefit of contributions under the Act paid late through ignorance or error **E+W+S**

- 6.—(1)** In the case of a contribution paid by or in respect of a person after the due date, where—
- (a) the contribution is paid after the time when it would, under regulation 4 or 5 above, have been treated as paid for the purpose of entitlement to contributory benefit; and
 - (b) it is shown to the satisfaction of [^{F44}an officer of] the Inland Revenue that the failure to pay the contribution before that time is attributable to ignorance or error on the part of that person or the person making the payment and that that ignorance or error was not due to any failure on the part of such person to exercise due care and diligence.

[^{F45}an officer of the Inland Revenue may direct] that, for the purposes of those regulations, the contribution shall be treated as paid on such earlier day as [^{F46}the officer considers] appropriate in the circumstances, and those regulations shall have effect subject to any such direction.

- (2) This regulation shall not apply to a Class 4 contribution.

Textual Amendments

- F44** Words in reg. 6(1) inserted (8.10.2002) by [Social Security \(Contributions\) \(Amendment No.3\) Regulations 2002 \(S.I. 2002/2366\)](#), regs. 1, **19(3)(a)**
- F45** Words in reg. 6(1) substituted (8.10.2002) by [Social Security \(Contributions\) \(Amendment No.3\) Regulations 2002 \(S.I. 2002/2366\)](#), regs. 1, **19(3)(b)**
- F46** Words in reg. 6(1) substituted (8.10.2002) by [Social Security \(Contributions\) \(Amendment No.3\) Regulations 2002 \(S.I. 2002/2366\)](#), regs. 1, **19(3)(c)**

[^{F47}Treatment for the purposes of any contributory benefit of certain Class 3 contributions **E+W+S**

6A.—(1) For the purposes of entitlement to any contributory benefit, this regulation applies in the case of a Class 3 contribution paid after the due date—

- (a) which would otherwise under regulation 4—
 - (i) have been treated as paid on a day other than on the day on which it was actually paid; or
 - (ii) have been treated as not paid; and
- (b) which is paid in respect of a year after 5th April 1996 but before 6th April 2002.

(2) A contribution referred to in paragraph (1), where it is paid on or before 5th April 2009 by or in respect of a person who attains pensionable age on or after 6th April 2008, shall be treated as paid on the day on which it is paid.

(3) A contribution referred to in paragraph (1), where it is paid on or before 5th April 2009 by or in respect of a person who attains pensionable age on or after 24th October 2004 but before 6th April 2008, shall be treated as paid on—

- (a) the day on which it is paid; or
- (b) the date on which the person attained pensionable age,

whichever is the earlier.

(4) A contribution referred to in paragraph (1), where it is paid on or before 5th April 2010 by or in respect of a person who attains pensionable age on or after 6th April 1998 but before 24th October 2004, shall be treated as paid on—

- (a) 1st October 1998; or
- (b) the date on which the person attained pensionable age,

whichever is the later.]

Textual Amendments

F47 Reg. 6A inserted (17.5.2004) by [Social Security \(Crediting and Treatment of Contributions, and National Insurance Numbers\) Amendment Regulations 2004 \(S.I. 2004/1361\)](#), regs. 1, **2(b)**

[^{F48}Treatment for the purpose of any contributory benefit of certain Class 2 or Class 3 contributions **E+W+S**

6B. For the purpose of entitlement to any contributory benefit, a Class 2 or a Class 3 contribution paid after the due date—

- (a) which would otherwise under regulation 4 (apart from paragraph (1A) of that regulation)—
 - (i) have been treated as paid on a day other than the day on which it was actually paid; or
 - (ii) have been treated as not paid; and
- (b) which was paid after the due date by virtue of an official error,

shall be treated as paid on the day on which it is paid.]

Textual Amendments

F48 Reg. 6B inserted (1.10.2007) by [The Social Security \(National Insurance Credits\) Amendment Regulations 2007 \(S.I. 2007/2582\)](#), regs. 1, **4(4)**

[^{F49}Treatment of Class 3 contributions paid under section 13A of the Act **E+W+S**

6C.—(1) This regulation applies to a Class 3 contribution paid by an eligible person under section 13A (right to pay additional Class 3 contributions in certain cases) of the Act.

(2) A contribution paid after 5th April 2009 but before 6th April 2011 shall be treated as paid on—

- (a) the day on which it is paid; or
- (b) the date on which the person attained pensionable age,

whichever is the earlier.

(3) A contribution paid after 5th April 2011 shall be treated as paid on the day on which it is paid.]

Textual Amendments

F49 Reg. 6C inserted (6.4.2009) by [Social Security \(Additional Class 3 National Insurance Contributions\) Amendment Regulations 2009 \(S.I. 2009/659\)](#), regs. 1, **3(3)**

[^{F50}Treatment for the purpose of any contributory benefit of contributions paid under certain provisions relating to the payment and collection of contributions] **E+W+S**

7.—^{F51}(1) Subject to the provisions of paragraph (2), for the purpose of entitlement to any contributory benefit except a contribution-based jobseeker's allowance or a contributory employment and support allowance, where—

- (a) a person pays a Class 2 contribution under ^{F52}[section 11] of the Act, or a Class 3 contribution in accordance with regulation 89, 89A, 90 or 148C of the Contributions Regulations (provisions relating to the method of, and time for, payment of Class 2 and Class 3 contributions etc.); and
- (b) the due date for payment of that contribution ^{F53}[or (in the case of a contribution treated as paid as a result of section 11(5B) of the Act) the first day on which the contribution would otherwise be treated as having been paid.] is a date after the relevant day,

that contribution is 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 ^{F54}...^{F55}[entitled] to pay, that contribution shall be treated as paid after the due date, whether or not it was paid by the due date.

(3) For the purposes of this regulation—

- (a) “late notification period” means the period beginning with the day a person ^{F56}... ^{F57}[entitled] to pay a Class 2 contribution was first required to notify the Inland Revenue in accordance with the provisions of regulation ^{F58}[87, 87A or 87AA] of the Contributions Regulations ^{M9}(notification of commencement or cessation of payment of Class 2 or Class 3 contributions) and ending on the ^{F59}[day on] which he gives that notification;
- (b) “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;

^{F60}(c)

Textual Amendments

- F50** Words in reg. 7 substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(4)(a)**
- F51** Reg. 7(1) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(4)(b)**
- F52** Words in reg. 7(1)(a) substituted (6.4.2024) by The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(1), **8(9)(b)(i)** (with reg. 1(4))
- F53** Words in reg. 7(1)(b) inserted (14.12.2022 with effect from 6.4.2022) by The Social Security (Class 2 National Insurance Contributions Increase of Threshold) Regulations 2022 (S.I. 2022/1329), regs. 1, **8(3)**
- F54** Words in reg. 7(2) omitted (6.4.2024) by virtue of The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(1), **8(9)(b)(ii)** (with reg. 1(4))
- F55** Words in reg. 7(2) inserted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(4)(c)**
- F56** Words in reg. 7(3)(a) omitted (6.4.2024) by virtue of The Social Security (Class 2 National Insurance Contributions) (Consequential Amendments and Savings) Regulations 2024 (S.I. 2024/377), regs. 1(1), **8(9)(b)(iii)** (with reg. 1(4))
- F57** Words in reg. 7(3)(a) inserted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(4)(d)(i)**
- F58** Words in reg. 7(3)(a) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(4)(d)(ii)**
- F59** Words in reg. 7(3)(a) substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(4)(d)(iii)**
- F60** Reg. 7(3)(c) omitted (1.1.2017) by virtue of The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, **5(4)(e)**

Marginal Citations

- M9** Regulation 53A was inserted by regulation 4 of S.I. 1993/260 and amended by regulation 8 of S.I. 2000/2343 and regulation 2 of S.I. 2001/45.

[^{F61}Treatment for the purpose of a contribution-based jobseeker’s allowance or a contributory employment and support allowance of Class 2 contributions paid in accordance with the Act **E+W+S**

7A.—(1) For the purpose of entitlement to a contribution-based jobseeker’s allowance or a contributory employment and support allowance, a Class 2 contribution is to be treated as paid as set out in paragraph (2) if the contribution is paid—

- (a) in relation to—

- (i) a contribution-based jobseeker's allowance, on or after the first day of the week for which the jobseeker's allowance is claimed; or
 - (ii) a contributory employment and support allowance, on or after the first day of the relevant benefit week; and
- (b) by the due date.
- (2) The contribution is treated as paid—
- (a) in relation to a contribution-based jobseeker's allowance, before the week for which the jobseeker's allowance is claimed; or
 - (b) in relation to a contributory employment and support allowance, before the relevant benefit week.
- (3) "Relevant benefit week" has the meaning given in paragraph 5 of Schedule 1 to the Welfare Reform Act.]

Textual Amendments

F61 Reg. 7A inserted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, 5(5)

Treatment for the purpose of any contributory benefit of contributions paid under an arrangement **E+W+S**

- 8.** For the purposes of regulations 4 to [F627A] above and regulation [F6361] of the Contributions Regulations (voluntary Class 2 contributions not paid within permitted period)—
- (a) where a contribution is paid under an arrangement to which regulations [F6468 and 84] or, as the case may be, regulation [F6590] of the Contributions Regulations^{M10} (other methods of collection and recovery of earnings-related contributions; special provisions relating to primary Class 1 contributions and arrangements approved by the Inland Revenue for method of, and time for, payment of Class 2 and Class 3 contributions respectively) apply, the date by which, but for the said regulations 4 to [F627A] and [F6361], the contribution would have fallen due to be paid shall, in relation to that contribution, be the due date;
 - (b) any payment made of, or as on account of, a contribution in accordance with any such arrangement shall, on and after the due date, be treated as a contribution paid on the due date.

Textual Amendments

F62 Word in reg. 8 substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, 5(6)(a)

F63 Word in reg. 8 substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, 5(6)(b)

F64 Words in reg. 8 substituted (1.1.2017) by The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 (S.I. 2016/1145), regs. 1, 5(6)(c)

F65 Word in reg. 8 substituted (1.1.2017) by [The Social Security \(Credits, and Crediting and Treatment of Contributions\) \(Consequential and Miscellaneous Amendments\) Regulations 2016 \(S.I. 2016/1145\)](#), regs. 1, **5(6)(d)**

Marginal Citations

M10 Regulation 46A was inserted by regulation 8 of [S.I. 2000/2207](#) and amended by regulation 4 of [S.I. 2000/2744](#). Regulation 54A was substituted by regulation 5 of [S.I. 1993/260](#) and amended by regulations 10 and 11 of [S.I. 2000/2343](#).

Application for allocation of national insurance number **E+W+S**

9.—(1) Subject to the provisions of [^{F66}paragraphs (2) and (2A)] below, every person, who is over the age of 16 and satisfies the conditions specified in regulation 87 or 119 of the Contributions Regulations ^{M11} (conditions of domicile or residence and conditions as to residence or presence in Great Britain respectively), shall, unless he has already been allocated a national insurance number under the Act, the Social Security Act 1975 ^{M12} or the National Insurance Act 1965 ^{M13}, apply either to the Secretary of State or to the Inland Revenue for the allocation of a national insurance number and shall make such application at such time and in such manner as the Secretary of State shall direct.

[^{F67}(1A) An application under paragraph (1) shall be accompanied by a document of a description specified [^{F68}in Schedule 1].]

(2) As respects any person who is neither an employed earner nor a self-employed earner the provisions of paragraph (1) above shall not apply unless and until that person wishes to pay a Class 3 contribution.

[^{F69}(2A) The provisions of paragraph (1) shall not apply to a person in respect of whom the Secretary of State or the Commissioners for Her Majesty's Revenue and Customs are notified that a biometric immigration document is to be issued pursuant to regulation 13 [^{F70}or 13A] of the Immigration (Biometric Registration) Regulations 2008.]

(3) The Secretary of State may authorise arrangements for the allocation of a national insurance number to any person during the 12 months before that person reaches the age of 16, and in particular may direct that a person who will attain the age of 16 within 12 months after such direction shall apply for the allocation of a national insurance number before attaining the age of 16, and any such person shall accordingly comply with such direction.

[^{F71}(4) Where a person—

- (a) qualifies for a loan made in accordance with regulations made under section 22 of the Teaching and Higher Education Act 1998 (new arrangements for giving financial support to students) or sections 73 to 74(1) of the Education (Scotland) Act 1980 in connection with an academic year beginning on or after 1st September 2007; and
- (b) has been required as a condition of entitlement to payment of the loan to provide his national insurance number,

he shall, unless he has already been allocated a national insurance number, apply to the Secretary of State or the Commissioners for Her Majesty's Revenue and Customs for one to be allocated to him, and the Secretary of State or, as the case may be, the Commissioners may direct how the application is to be made.]

Textual Amendments

F66 Words in reg. 9(1) substituted (23.2.2015) by [The Social Security \(Miscellaneous Amendments\) Regulations 2015 \(S.I. 2015/67\)](#), regs. 1, **5(a)**

- F67** Reg. 9(1A) inserted (11.12.2006) by Social Security (National Insurance Numbers) Amendment Regulations 2006 (S.I. 2006/2897), regs. 1, **2(a)**
- F68** Words in reg. 9(1A) substituted (29.2.2008) by Social Security (National Insurance Numbers) Amendment Regulations 2008 (S.I. 2008/223), regs. 1, **2(2)**
- F69** Reg. 9(2A) inserted (23.2.2015) by The Social Security (Miscellaneous Amendments) Regulations 2015 (S.I. 2015/67), regs. 1, **5(b)**
- F70** Words in reg. 9(2A) inserted (30.11.2015) by The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations 2015 (S.I. 2015/1828), regs. 1, **2**
- F71** Reg. 9(4) added (1.3.2007) by Social Security (National Insurance Numbers) Amendment Regulations 2006 (S.I. 2006/2897), regs. 1, **2(b)**

Modifications etc. (not altering text)

- C1** Reg. 9 applied (12.8.2002) by Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014), regs. 1(1), **5(5)**
- C2** Reg. 9 applied (1.1.2003) by Tax Credits (Administrative Arrangements) Regulations 2002 (S.I. 2002/3036), regs. 1, **5(5)(a)**
- C3** Reg. 9 applied (7.4.2003) by Child Benefit and Guardian's Allowance (Administrative Arrangements) Regulations 2003 (S.I. 2003/494), regs. 1, **5(7)(a)**

Marginal Citations

- M11** Regulation 119 was amended by regulation 3 of S.I. 1989/572, **regulation 8** of S.I. 1992/97 and regulation 9 of S.I. 1999/567.
- M12** 1975 c. 14.
- M13** 1965 c. 51.

Deduction of contribution from pensions etc.—prescribed enactments and instruments under which payable **E+W+S**

10. For the purposes of paragraph 10 of Schedule 1 to the Act (power to deduct contributions from a pension or allowance payable by the Secretary of State by virtue of any prescribed enactment or instrument), the enactments and instruments are—

- (a) Order in Council 19th December 1881;
- (b) The Royal Warrant 27th October 1884;
- (c) The Naval and Military War Pensions Act 1915 ^{M14};
- (d) The War Pensions Act 1920 ^{M15};
- (e) The War Pensions Act 1921 ^{M16};
- (f) Order by His Majesty 14th January 1922;
- (g) The War Pensions (Coastguards) Scheme 1944 ^{M17};
- (h) The Royal Warrant 1964 ^{M18};
- (i) The Order by Her Majesty 1964 ^{M19};
- (j) The War Pensions (Naval Auxiliary Personnel) Scheme 1964 ^{M20};
- (k) The Pensions (Polish Forces) Scheme 1964 ^{M21};
- (l) The War Pensions (Mercantile Marine) Scheme 1964 ^{M22};
- (m) The Order by Her Majesty (Ulster Defence Regiment) 1971 ^{M23};
- (n) The Personal Injuries (Civilians) Scheme 1983 ^{M24};

Changes to legislation: There are currently no known outstanding effects for the *The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001*. (See end of Document for details)

- (o) The Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 ^{M25}.

Marginal Citations	
M14	1915 c. 83.
M15	1920 c. 23.
M16	1921 c. 49.
M17	S.I. 1944/500.
M18	Cmnd 2563.
M19	Cmnd 2564.
M20	S.I. 1964/1985.
M21	S.I. 1964/2007.
M22	S.I. 1964/2058.
M23	Cmnd 4567.
M24	S.I. 1983/686.
M25	S.I. 1983/883.

Consequential amendments to the Contributions Regulations E+W+S

^{F72}**11.**

Textual Amendments	
F72	Reg. 11 revoked (6.4.2001) by The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) , reg. 1(1), Sch. 8 Pt. I

Revocations E+W+S

12. The regulations set out in column (1) of [^{F73}Schedule 2] to these Regulations are hereby revoked to the extent mentioned in column (3) of that Schedule.

Textual Amendments	
F73	Words in reg. 12 substituted (29.2.2008) by Social Security (National Insurance Numbers) Amendment Regulations 2008 (S.I. 2008/223) , regs. 1, 2(4)

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

Jeff Rooker
Minister of State,
Department of Social Security

Changes to legislation: *There are currently no known outstanding effects for the The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001. (See end of Document for details)*

The Commissioners of Inland Revenue hereby concur.

Ann Chant
Nick Montagu
Two of the Commissioners of Inland Revenue

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001.