

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations consolidate certain regulations in the Social Security (Contributions) Regulations 1979 (S.I. 1979/591) (“the Contributions Regulations”) relating to the appropriation and crediting of Class 3 contributions and the treatment of late paid social security contributions for the purposes of entitlement to contributory benefit and the application for the allocation of a national insurance number, which are hereby revoked. Accordingly, these Regulations do not require prior submission to the Social Security Advisory Committee and have not been so referred. Regulation 1 contains provisions concerning the citation, commencement and interpretation of the Regulations.

Regulation 2 provides for the appropriation of Class 3 contributions to the earnings factor of another year.

Regulation 3 provides for the crediting of a Class 3 contribution where a person’s earnings factor falls short of a figure equal to 52 times the lower earnings limit for Class 1 contributions for the relevant year.

Regulations 4 to 8 provide for the treatment of late paid contributions for contributory benefit purposes. Regulation 4 does so in respect of a contribution (other than a Class 4 contribution) paid before the end of the second or sixth year (as the case may be) in which it is due; regulation 5 in respect of a primary Class 1 contribution where the primary contributor has not been negligent or consented to or connived in its late payment; regulation 6 in respect of a contribution paid after the due date as a result of ignorance or error on the part of the person paying it; regulation 7 in respect of a Class 2 or a Class 3 contribution paid in accordance with specified provisions of the Contributions Regulations and regulation 8 in respect of a contribution paid on, or after, the due date under an arrangement approved by the Inland Revenue under specified provisions of those Regulations.

Regulation 9 provides for an application to be made to the Secretary of State or the Inland Revenue for the allocation of a national insurance number.

Regulation 10 specifies the enactments and instruments in respect of which the Secretary of State has the power to deduct contributions from certain pensions or allowances.

Regulation 11 makes consequential amendments to the Contributions Regulations.

Regulation 12 provides for the revocation of regulations set out in the Schedule to these Regulations.

These Regulations impose no costs on business.

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.