

2004 No. 1361

SOCIAL SECURITY

**The Social Security (Crediting and Treatment of Contributions,
and National Insurance Numbers) Amendment Regulations 2004**

<i>Made</i> - - - -	<i>14th May 2004</i>
<i>Laid before Parliament</i>	<i>14th May 2004</i>
<i>Coming into force</i> - -	<i>17th May 2004</i>

The Secretary of State for Work and Pensions, with the concurrence of the Inland Revenue, in exercise of the powers conferred by sections 122(1) and 175(1) and (3) of, and paragraph 8(1)(d) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(a) and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals in respect of these Regulations should not be referred to it(b), hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Amendment Regulations 2004 and shall come into force on 17th May 2004.

Amendment of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001

2. In the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(c)—

- (a) in regulation 4(1) (treatment for the purpose of any contributory benefit of late paid contributions), for “and 6” substitute “to 6A”;
- (b) after regulation 6 there shall be inserted the following regulation—

“Treatment for the purposes of any contributory benefit of certain Class 3 contributions

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—

(a) 1992 c.4. Section 122(1) is cited because of the meaning ascribed to the word “prescribe”. Section 175(1) was amended by the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2), Schedule 3, paragraph 29(3). Paragraph 8(1A) was inserted by Schedule 3 to that Act, paragraph 39(3) and amended by the Welfare Reform and Pensions Act 1999 (c.30), Schedule 11, paragraph 3.

(b) See sections 170 and 173(1)(b) of the Social Security Administration Act 1992 (c.5).

(c) S.I. 2001/769.

- (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.”.

Signed by authority of the Secretary of State for Work and Pensions.

13th May 2004

Malcolm Wicks
Minister of State,
Department for Work and Pensions

The Commissioners of Inland Revenue hereby concur.

14th May 2004

Dave Hartnett
Helen Ghosh
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (S.I. 2001/769) by requiring that certain Class 3 contributions which have been paid after the due date are to be treated as paid on specified days in order that they may give rise to entitlement to certain contributory benefits.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.

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