
STATUTORY INSTRUMENTS

2004 No. 1361

The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Amendment Regulations 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(1)—

- (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—
 - (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

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(b) the date on which the person attained pensionable age, whichever is the later.”