
STATUTORY INSTRUMENTS

2007 No. 2582

The Social Security (National Insurance Credits) Amendment Regulations 2007

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

4.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(1) is amended in accordance with the following paragraphs.

(2) After regulation 1(2) (interpretation), insert—

“(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 a Commissioner or the court.

(4) In paragraph (3)—

“Commissioner” means the Chief Social Security Commissioner or any other Social Security Commissioner and includes a tribunal of three or more Commissioners constituted under section 16(7) of the Social Security Act 1998;

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

(3) In regulation 4 (treatment for the purpose of any contributory benefit of late paid contributions)—

(a) in paragraph (1), for “6A” substitute “6B”;

(b) after paragraph (1) insert—

“(1A) Any relevant contribution which is paid—

- (a) by virtue of an official error; and
- (b) 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.”.

(4) After regulation 6A insert—

“Treatment for the purpose of any contributory benefit of certain Class 2 or Class 3 contributions

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.”.