
STATUTORY INSTRUMENTS

2013 No. 3165

The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations 2013

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

2. Regulation 4 (treatment for the purpose of any contributory benefit of late paid contributions) of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001⁽¹⁾ is amended as follows—

- (a) in paragraph (1) for “paragraphs (2)” substitute “paragraphs (1B)”;
- (b) after paragraph (1A) insert—

“(1B) Where contributions are paid in accordance with regulation 63A of the Social Security (Contributions) Regulations 2001⁽²⁾ (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.”;

- (c) after paragraph (7) insert—

“(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).”.

⁽¹⁾ S.I. 2001/769. Relevant amendments are S.I. 2007/1154 and 2582, 2008/1554 and S.I. 2009/659.

⁽²⁾ S.I. 2001/1004. Regulation 63A was inserted by S.I. 2013/622.