

---

STATUTORY INSTRUMENTS

---

**2013 No. 3165**

**SOCIAL SECURITY**

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

*Made* - - - - *11th December 2013*  
*Laid before Parliament* *17th December 2013*  
*Coming into force* - - *6th April 2014*

The Secretary of State makes the following Regulations in exercise of the powers conferred by paragraph 8(1)(d) and (1A) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(1).

In accordance with paragraph 8(1A) of that Schedule, these Regulations are made with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(2).

The Social Security Advisory Committee has agreed that proposals in respect of these Regulations should not be referred to it(3).

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations 2013 and shall come into force on 6th April 2014.

- 
- (1) 1992 c. 4. Relevant amendments to paragraph 8 of Schedule 1 are made by section 2 of, and paragraph 39 of Schedule 3 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and section 81 of, and paragraphs 1 and 3 of Schedule 11 to, the Welfare Reform and Pensions Act 1999 (c. 30).
- (2) The functions of the Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (3) Section 173(1)(b) of the Social Security Administration Act 1992 (c. 5) provides that proposals in respect of regulations which would otherwise be referable to the Social Security Advisory Committee may not be so referred with the agreement of that Committee. These Regulations would otherwise be referable by virtue of section 172 of that Act.

**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(4) 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(5) (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).”.

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

10th December 2013

*Steve Webb*  
Minister of State  
Department for Work and Pensions

We concur

11th December 2013

*Jim Harra*  
*Ruth Owen*  
Two of the Commissioners for Her Majesty’s  
Revenue and Customs

---

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

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

---

## 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).

Regulation 2 provides that Class 2 National Insurance Contributions which are collected through the Pay As You Earn tax code are to be treated as paid on the 5th April of the tax year in which they are paid. It also describes the circumstances in which contributions paid in this way satisfy the contribution conditions for the purpose of entitlement to contributory benefits.

A full impact assessment has not been published for these Regulations as they have no impact on business or civil society organisations.