STATUTORY RULES OF NORTHERN IRELAND

# 2014 No. 33

# SOCIAL SECURITY

## The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations (Northern Ireland) 2014

*Made - - - - 11th February 2014*

*Coming into operation 6th April 2014*

The Department for Social Development 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 (Northern Ireland) Act 1992(**1**) and now vested in it(**2**).

These Regulations are made with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(**3**).

### Citation, commencement and interpretation

**1.**—(1) These Regulations may be cited as the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations (Northern Ireland) 2014 and shall come into operation on 6 April 2014.

(2) The Interpretation Act (Northern Ireland) 1954(**4**) shall apply to these Regulations as it applies to an Act of the Assembly.

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

**2.** In regulation 4 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(**5**) (treatment for the purpose of any contributory benefit of late paid contributions)—

(**1**) 1992 c.7; paragraph 8(1) of Schedule 1 was amended, and sub-paragraph (1A) was inserted, by paragraph 38(2) and (3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and sub-paragraph (1A) was amended by paragraph 12 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c.30)

(**2**) *See* Article 8(b) of S.R. 1999 No. 481

(**3**) By virtue of section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) references to the Commissioners of Inland Revenue in enactments are to be taken as references to the Commissioners for Her Majesty's Revenue and Customs

(**4**) 1954 c. 33 (N.I.)

(**5**) S.R. 2001 No. 102; relevant amending regulations are S.R. 2007 No. 395, S.I. 2007/ 1154, S.R. 2008 No. 286 and S.R. 2009 No. 105