STATUTORY RULES OF NORTHERN IRELAND

2011 No. 107

SOCIAL SECURITY

The National Insurance Contributions Credits (Miscellaneous Amendments) Regulations (Northern Ireland) 2011

Made - - - -	*15th March 2011*
Coming into operation	*5th April 2011*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 22(5), 23A(9) and 171(1) and (3) to (5) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**), and now vested in it(**2**).

Citation and commencement

1. These Regulations may be cited as the National Insurance Contributions Credits (Miscellaneous Amendments) Regulations (Northern Ireland) 2011 and shall come into operation on 5th April 2011.

Amendment of the Social Security (Credits) Regulations

2.—(1) The Social Security (Credits) Regulations (Northern Ireland) 1975(**3**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 4(**4**) (starting credits for the purposes of a retirement pension, a widowed mother's allowance, a widowed parent's allowance, a bereavement allowance and a widow's pension)—

(a) at the beginning of paragraph (1), insert "Subject to paragraph (1A),";

(b) after paragraph (1) insert—

"(1A) For the purposes of entitlement to a Category A or a Category B retirement pension, no contribution shall be credited under this regulation—

(a) in respect of any tax year commencing on or after 6th April 2010;

(**1**) 1992 c. 7; section 22(5) was amended by paragraph 5 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)) and paragraph 3(3)(b) of Schedule 3 to the Welfare Reform Act (Northern Ireland) 2007 (c. 2 (N.I.)); section 23A was inserted by section 3(1) of the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)); section 171(1) was amended by paragraph 5 of Schedule 4 to Tax Credits Act 2002 (c. 21)

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

(**3**) S.R. 1975 No. 113; relevant amending Regulations are S.R. 1988 No. 326 and S.R. 2001 No. 108

(**4**) Regulation 4 was amended by regulation 2(5)(a) of S.R. 1988 No. 326 and regulation 3(4) of S.R. 2001 No. 108

(b) in respect of any other tax year, where an application under regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(**5**) (application for allocation of national insurance number) is made on or after 6th April 2010.".

(3) After regulation 9E(**6**) (credits for certain spouses and civil partners of members of Her Majesty's forces), add—

"**Credits for persons providing care for a child under the age of 12**

9F.—(1) Subject to paragraphs (2), (5) and (6), the contributor concerned in the case of a benefit listed in paragraph (3) shall be credited with a Class 3 contribution for each week ("the relevant week") falling after 6th April 2011 during which that contributor satisfies the conditions in paragraph (4).

(2) Contributions shall only be credited in so far as is necessary to enable the contributor concerned to satisfy—

(a) in relation to a Category A or a Category B retirement pension, the contribution condition specified in paragraph 5A(2) of Schedule 3 to the Contributions and Benefits Act(**7**);

(b) in relation to a widowed parent's allowance or bereavement allowance, the second contribution condition specified in paragraph 5(3) of Schedule 3 to that Act(**8**).

(3) This regulation applies to the following benefits—

(a) a Category A retirement pension in a case where the contributor concerned attains pensionable age on or after 6th April 2012;

(b) a Category B retirement pension payable by virtue of section 48A of the Contributions and Benefits Act(**9**) (Category B retirement pension for married person or civil partner) in a case where the contributor concerned attains pensionable age on or after that date;

(c) a Category B retirement pension payable by virtue of section 48B of that Act(**10**) (Category B retirement pension for widows, widowers and surviving civil partners) in a case where the contributor concerned dies on or after that date without having attained pensionable age before that date;

(d) a widowed parent's allowance payable in a case where the contributor concerned dies on or after that date;

(e) a bereavement allowance payable in a case where the contributor concerned dies on or after that date.

(4) The conditions are that in the relevant week the contributor concerned—

(a) provided care in respect of a child under the age of 12;

(**5**) S.R. 2001 No. 102; regulation 9 was amended by regulation 2(a) of S.R. 2006 No. 436 and regulation 2(2) of S.R. 2008 No. 51
(**6**) Regulation 9E was inserted by regulation 2(3) of S.R. 2010 No. 109
(**7**) Paragraph 5A was inserted by section 1(3) of the Pensions Act (Northern Ireland) 2008
(**8**) Paragraph 5(3) was amended by Article 126 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))
(**9**) Section 48A was substituted by paragraph 3(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 and amended by paragraph 31 of Schedule 8 and paragraph 9 of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)), section 33(9) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.)), paragraph 79 of Schedule 24 to the Civil Partnership Act 2004 (c. 33) and paragraph 2 of Schedule 1, paragraph 7 of Schedule 2 and Part 1 of Schedule 6 to the Pensions Act (Northern Ireland) 2008
(**10**) Section 48B was substituted by paragraph 3(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 and amended by paragraph 5 of Schedule 8 and paragraph 10 of Schedule 9 to the Welfare Reform and Pensions (Northern Ireland) Order 1999, section 33(10) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000, paragraph 80 of Schedule 24 to the Civil Partnership Act 2004 and paragraph 3 of Schedule 1 and paragraph 8 of Schedule 2 to the Pensions Act (Northern Ireland) 2008