STATUTORY RULES OF NORTHERN IRELAND

2009 No. 105

SOCIAL SECURITY

The Social Security (Additional Class 3 National Insurance Contributions) (Amendment) Regulations (Northern Ireland) 2009

Made - - - -	*13th March 2009*
Coming into operation	*6th April 2009*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 171(1) and (3) of, and paragraph 8(1)(d) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and Articles 10(1) and 74(1) and (3) of the Social Security (Northern Ireland) Order 1998(**2**) and now vested in it(**3**).

Regulation 3 is made with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(**4**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Additional Class 3 National Insurance Contributions) (Amendment) Regulations (Northern Ireland) 2009 and shall come into operation on 6th April 2009.

(2) The Interpretation Act (Northern Ireland) 1954(**5**) shall apply to these Regulations as it applies to an Act of the Assembly.

Amendment of the Social Security and Child Support (Decisions and Appeals) Regulations

2. In regulation 3 of the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999(**6**) (revision of decisions), after paragraph (8B) add—

(**1**) 1992 c.7; section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21); paragraph 8 of Schedule 1 was amended by paragraph 38(2) and sub-paragraph (1A) inserted by paragraph 38(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671); sub-paragraph (1A) was amended by paragraph 12 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30)

(**2**) S.I. 1998/1506 (N.I. 10); Article 74(1) was amended by paragraph 17(2) of Schedule 4 to the Tax Credits Act 2002

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

(**4**) 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

(**5**) 1954 c.33 (N.I.)

(**6**) S.R. 1999 No. 162; regulation 3(8B) was inserted by regulation 3(2) of S.R. 2008 No. 417

"(8C) A decision made under Article 9 or 11(**7**) may be revised at any time where, by virtue of regulation 6C of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(**8**) (treatment of Class 3 contributions paid under section 13A of the Act), a contribution is treated as paid on a date which falls on or before the date on which the decision was made.".

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

3.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001 are amended in accordance with paragraphs (2) and (3).

(2) In regulation 4(1)(**9**), for "to 6B" substitute "to 6C".

(3) After regulation 6B(**10**) add—

"**Treatment of Class 3 contributions paid under section 13A of the Act**

6C.—(1) This regulation applies to a Class 3 contribution paid by an eligible person under section 13A of the Act(**11**) (right to pay additional Class 3 contributions in certain cases).

(2) A contribution paid after 5th April 2009 but before 6th April 2011 shall be treated as paid on—

(a) the day on which it is paid; or

(b) the date on which the person attained pensionable age,

whichever is the earlier.

(3) A contribution paid after 5th April 2011 shall be treated as paid on the day on which it is paid.".

Revocation

4. Regulation 4(3)(a) of the Social Security (National Insurance Credits) (Amendment) Regulations (Northern Ireland) 2007(**12**) is revoked.

(**7**) Article 9 was amended by paragraph 16 of Schedule 6, and Part 1 of Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, paragraphs 1 and 6(r) of Schedule 1 to the Tax Credits Act 1999 (c. 10), Part VII of Schedule 13 to the Welfare Reform and Pensions Act 1999, Schedule 6 to the Tax Credits Act 2002, paragraph 6 of Schedule 1 to the State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.)) and section 10(3) of Schedule 3 to the Welfare Reform Act (Northern Ireland) 2007 (c. 2 (N.I.)); Article 11 was amended by paragraph 17 of Schedule 6, and Part 1 of Schedule 9 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999

(**8**) S.R. 2001 No. 102; relevant amending Regulations are S.R. 2004 No. 223 and S.R. 2007 No. 395

(**9**) Regulation 4(1) was amended by regulation 2(a) of S.R. 2004 No. 223 and regulation 4(3)(a) of S.R. 2007 No. 395

(**10**) Regulation 6B was inserted by regulation 4(4) of S.R. 2007 No. 395

(**11**) Section 13A was inserted by section 136(2) of the Pensions Act 2008 (c. 30)

(**12**) S.R. 2007 No. 395