STATUTORY RULES OF NORTHERN IRELAND

2004 No. 223

SOCIAL SECURITY

The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) (Amendment) Regulations (Northern Ireland) 2004

Made - - - -	*14th May 2004*
Coming into operation	*17th May 2004*

The Department for Social Development, with the concurrence of the Inland Revenue, in exercise of the powers conferred by section 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 now vested in it(**2**), and of all other powers enabling it in that behalf, hereby makes the following Regulations:

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) 2004 and shall come into operation on 17th May 2004.

(2) The Interpretation Act (Northern Ireland) 1954(**3**) 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 (Northern Ireland) 2001

2. In the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(**4**) –

(a) in regulation 4(1) (treatment for the purpose of any contributory benefit of late paid contributions), for "and 6" there shall be substituted "to 6A";

(b) after regulation 6 there shall be inserted the following regulation –

(**1**) 1992 c. 7; Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21), and paragraph 8(1A) of Schedule 1 was 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) and amended by paragraph 12 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30)

(**2**) *See* Article 8(b) of and Part II of Schedule 6 to S.R. 1999 No. 481

(**3**) 1954 c. 33 (N.I.)

(**4**) S.R. 2001 No. 102

"**Treatment for the purposes of any contributory benefit of certain Class 3 contributions**

6A.—(1) For the purposes of entitlement to any contributory benefit, this regulation applies in the case of a Class 3 contribution paid after the due date –

(a) which would otherwise under regulation 4 –

(i) have been treated as paid on a day other than on the day on which it was actually paid; or

(ii) have been treated as not paid; and

(b) which is paid in respect of a year after 5th April 1996 but before 6th April 2002.

(2) A contribution referred to in paragraph (1), where it is paid on or before 5th April 2009 by or in respect of a person who attains pensionable age on or after 6th April 2008, shall be treated as paid on the day on which it is paid.

(3) A contribution referred to in paragraph (1), where it is paid on or before 5th April 2009 by or in respect of a person who attains pensionable age on or after 24th October 2004 but before 6th April 2008, 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.

(4) A contribution referred to in paragraph (1), where it is paid on or before 5th April 2010 by or in respect of a person who attains pensionable age on or after 6th April 1998 but before 24th October 2004, shall be treated as paid on –

(a) 1st October 1998; or

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

whichever is the later.".

Sealed with the Official Seal of the Department for Social Development on 14th May 2004.

John O'Neill
A senior officer of the
Department for Social Development