
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 409

SOCIAL SECURITY

The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 2016

Made - - - - *7th December 2016*

Coming into operation *1st January 2017*

The Department for Communities makes the following Regulations, in exercise of the powers conferred by sections 22(5) and 171(1), (3) and (4) of, and paragraph 8(1)(d) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1), paragraph 18 of Schedule 1 to the Jobseekers (Northern Ireland) Order 1995(2), Articles 10(1), 11(3), 74(1), (3), (5) and (6) of the Social Security (Northern Ireland) Order 1998(3), and now vested in it(4), and paragraph 11 of Schedule 2 to the Welfare Reform Act (Northern Ireland) 2007(5).

In accordance with paragraph 8(1A) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992, regulation 5 of these Regulations is made with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(6).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 2016 and shall come into operation—

- (a) for the purposes of this regulation, regulations 2 to 5, and regulation 6, in so far as it relates to Personal Independence Payment, on 1st January 2017; and

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- (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 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21); 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) S.I. 1995/2705 (N.I. 15)
- (3) 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
- (4) See Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
- (5) 2007 c. 2 (N.I.)
- (6) 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

(b) for all other purposes, immediately after the coming into operation of the Universal Credit Regulations (Northern Ireland) 2016(7).

(2) The Interpretation Act (Northern Ireland) 1954(8) shall apply to these Regulations as it applies to an Act of the Assembly.

Treatment of contribution-based jobseeker's allowance and contributory employment and support allowance

2.—(1) A contribution-based jobseeker's allowance and a contributory employment and support allowance are to be treated as benefits for the purposes of making provision under paragraph 8(1)(d) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (power to make provision for contributions paid at one time to be treated as paid at some other time).

(2) In this regulation—

“contribution-based jobseeker's allowance” means a contribution-based jobseekers's allowance under Part 2 of the Jobseekers (Northern Ireland) Order 1995;

“contributory employment and support allowance” means a contributory allowance under Part 1 of the Welfare Reform Act (Northern Ireland) 2007.

Amendment of the Social Security (Credits) Regulations

3.—(1) The Social Security (Credits) Regulations (Northern Ireland) 1975(9) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 7B(2)(10) (credits for disability element of working tax credit)—

(a) at the end of sub-paragraph (a) omit “or”;

(b) for sub-paragraph (b) substitute—

“(b) a self-employed earner whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act(11) (Class 2 contributions), who would otherwise be liable to pay a Class 2 contribution; or

(c) excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001(12) (exception from Class 2 contributions).”.

(3) In regulation 7C(1)(13) (credits for working tax credit(14))—

(a) at the end of sub-paragraph (a) omit “or”;

(b) for sub-paragraph (b) substitute—

“(b) a self-employed earner—

(i) whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act, who would otherwise be liable to pay a Class 2 contribution; or

(7) S.R. 2016 No. 216

(8) 1954 c. 33 (N.I.)

(9) S.R. 1975 No. 113; relevant amending Regulations are S.R. 1991 No. 528, S.R. 2001 No. 108 and S.R. 2003 No. 195

(10) Regulation 7B was inserted by regulation 3 of S.R. 1991 No. 528 and paragraph (2) was amended by paragraph 1(c) and (d) of Schedule 4 to S.R. 2003 No. 195

(11) Section 11(4) was substituted by paragraph 12 of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5)

(12) S.I. 2001/1004; regulation 43 was amended by regulation 3 of S.I. 2002/2924 and regulation 4 of S.I. 2015/478

(13) Regulation 7C was inserted by regulation 2 of S.R. 1995 No. 479 and paragraph (1) was amended by regulation 3(6) of S.R. 2001 No. 108 and paragraph 1(e)(i) and (ii) of Schedule 4 to S.R. 2003 No. 195

(14) The heading to regulation 7C was amended by paragraph 1(d) of Schedule 4 to S.R. 2003 No. 195

- (ii) who is excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001.”.

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

4.—(1) The Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999(15) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 1(2) (interpretation)—

(a) after the definition of “bereavement allowance”(16) insert—

““bereavement benefit” means—

- (a) a bereavement allowance;
- (b) a bereavement payment; or
- (c) a widowed parent’s allowance;

“bereavement payment” means a bereavement payment under section 36 of the Contributions and Benefits Act(17);”;

(b) in the definition of “the Board”(18) for “of Inland Revenue” substitute “for Her Majesty’s Revenue and Customs”;

(c) after the definition of “clerk to the appeal tribunal” insert—

““contribution-based jobseeker’s allowance” means a contribution-based jobseeker’s allowance under Part 2 of the Jobseekers Order;”;

(d) after the definition of “couple” insert—

““the Crediting and Treatment of Contributions etc. Regulations” means the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001(19);”.

(3) In regulation 3 (revision of decisions)—

(a) after paragraph (8C)(20) insert—

“(8D) A decision in relation to a claim for a contribution-based jobseeker’s allowance or a contributory employment and support allowance may be revised at any time where—

- (a) on or after the date of the decision, a contribution is treated as paid as set out in regulation 7A of the Crediting and Treatment of Contributions etc. Regulations(21) (treatment of Class 2 contributions paid on or before the due date); and
- (b) by virtue of the contribution being so treated, the person satisfies the contribution conditions of entitlement listed in column 2 of the table in paragraph (8F) in relation to a contribution-based jobseeker’s allowance or a contributory employment and support allowance.

(8E) A decision to award a benefit listed in column 1 of the table in paragraph (8F) may be revised at any time where, on or after the date of the decision—

(15) S.R. 1999 No. 162; relevant amending provisions are S.R. 1999 No. 271, S.R. 2001 Nos. 102 and 108, S.R. 2008 No. 417, S.R. 2009 No. 105 and S.R. 2010 No. 200

(16) The definition of “bereavement allowance” was inserted by regulation 12(2)(a) of S.R. 2001 No. 108

(17) Section 36 was substituted by Article 51(1) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)) and amended by paragraph 70 of Schedule 24 to the Civil Partnership Act 2004 (c. 33)

(18) The definition of “the Board” was inserted by Article 3(2)(a)(i) of S.R. 1999 No. 271

(19) S.R. 2001 No. 102

(20) Paragraph (8C) was added by regulation 2 of S.R. 2009 No. 105

(21) Regulation 7A is inserted by regulation 5(5) of these Regulations

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- (a) any of the circumstances set out in paragraph (8G) occur; and
- (b) by virtue of the circumstance occurring, the person ceases to satisfy the contribution conditions of entitlement listed in the corresponding entry in column 2 of that table.

(8F) The table referred to in paragraphs (8D) and (8E) is as follows—

<i>1. Benefit</i>	<i>2. Contribution conditions of entitlement</i>
Contribution-based jobseeker's allowance.	The conditions set out in Article 4(1)(a) and (b) of the Jobseekers Order(22).
Contributory employment and support allowance.	The first and second conditions set out in paragraphs 1(1) and 2(1) of Schedule 1 to the Welfare Reform Act(23).
Bereavement allowance.	The contribution conditions set out in paragraph 5(2) and (3) of Schedule 3 to the Contributions and Benefits Act(24).
Widowed parent's allowance.	The contribution conditions set out in paragraph 5(2) and (3) of Schedule 3 to the Contributions and Benefits Act.
Bereavement payment.	The contribution condition specified in paragraph 4(1) of Schedule 3 to the Contributions and Benefits Act(25).
Category A or Category B retirement pension under Part II of the Contributions and Benefits Act.	The contribution conditions set out in paragraph 5(2) and (3) or, as the case may be, paragraph 5A(2) of Schedule 3 to the Contributions and Benefits Act(26).
State pension under Part 1 of the Pensions Act (Northern Ireland) 2015(27).	The conditions of entitlement to a state pension in section 2(1)(b) or, as the case may be, section 2(2)(b) or 4(1)(b) and (c) of the Pensions Act (Northern Ireland) 2015.

(8G) The circumstances are—

- (a) a Class 2 contribution is repaid to a person in consequence of an amendment or correction of the person's relevant profits under section 9ZA or 9ZB of the Taxes Management Act 1970(28) (amendment or correction of return by taxpayer or officer of the Board); or

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- (22) Article 4 was amended by paragraph 102 of Schedule 6 to the Social Security (Northern Ireland) Order 1998, paragraph 4 of Schedule 7 to the Welfare Reform and Pensions (Northern Ireland) Order 1999, paragraph 46 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) and section 1(1) to (5) of the Welfare Reform Act (Northern Ireland) 2010 (c. 13 (N.I.))
- (23) Paragraph 1(1) was amended by section 12(1) to (3) of the Welfare Reform Act (Northern Ireland) 2010
- (24) Paragraph 5(2) was amended by paragraph 33(4) of Schedule 1 to the National Insurance Contributions Act 2002, and paragraph 5(3) was amended by Article 126 of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))
- (25) Paragraph 4(1) was amended by paragraph 12(2) of Schedule 8 to the Welfare Reform and Pensions (Northern Ireland) Order 1999
- (26) Paragraph 5A of Schedule 3 was inserted by section 1(3) of the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.))
- (27) 2015 c. 5 (N.I.)
- (28) 1970 (c. 9); sections 9ZA and 9ZB were inserted by paragraph 2(2) of Schedule 29 to the Finance Act 2001 (c. 9); section 9ZA was amended by section 91(2) of the Finance Act 2007 (c. 11); section 9ZB was amended by section 119(1) of the Finance Act 2008 (c. 9)

- (b) a Class 2 contribution is returned to a person under regulation 52 of the Social Security (Contributions) Regulations 2001⁽²⁹⁾ (contributions paid in error); or
 - (c) a Class 1 or Class 2 contribution paid by a person to Her Majesty’s Revenue and Customs under section 223 of the Finance Act 2014⁽³⁰⁾ (accelerated payment in respect of notice given while tax enquiry is in progress) is repaid to the person.
- (8H) A decision to award a benefit specified in paragraph (8J) may be revised at any time where, on or after the date of the decision—
- (a) any of the circumstances set out in paragraph (8G) occur; and
 - (b) by virtue of the circumstances occurring, the decision was more advantageous to the claimant than it would otherwise have been.
- (8I) A decision to award a benefit specified in paragraph (8J), or a decision that that benefit is not payable, may be revised at any time where, on or after the date of the decision, a contribution is treated as paid by the relevant day by virtue of regulation 7(1) of the Crediting and Treatment of Contributions etc. Regulations⁽³¹⁾ (treatment for the purpose of any contributory benefit of contributions paid under certain provisions relating to the payment and collection of contributions⁽³²⁾).
- (8J) The benefits specified in this paragraph are—
- (a) a bereavement benefit;
 - (b) a Category A or Category B retirement pension under Part II of the Contributions and Benefits Act;
 - (c) a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015.”;
- (b) after paragraph (11) add—
- “(12) In this regulation—
- “relevant day” has the meaning given in regulation 7(3)(b) of the Crediting and Treatment of Contributions etc. Regulations;
- “relevant profits” has the same meaning given in section 11(3) of the Contributions and Benefits Act⁽³³⁾.”.
- (4) In regulation 6(2) (supersession of decisions) after sub-paragraph (r)⁽³⁴⁾ add—
- “(s) is a decision where on or after the date on which the decision was made, a late contribution is treated as paid by virtue of regulation 4 of the Crediting and Treatment of Contributions etc. Regulations for the purposes of entitlement to—
- (i) a bereavement benefit;
 - (ii) a Category A or Category B retirement pension under Part II of the Contributions and Benefits Act; or
 - (iii) a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015.”.
- (5) In regulation 7 (date from which a decision superseded under Article 11 takes effect) after paragraph (39)⁽³⁵⁾ add—
- “(40) Where the decision is superseded in accordance with regulation 6(2)(s), the superseding decision shall take effect from the date on which the contributions are treated

⁽²⁹⁾ Regulation 52 was substituted by regulation 12 of S.I. 2004/770

⁽³⁰⁾ 2014 (c. 26); section 223 was amended by paragraph 6 of Schedule 18 to the Finance Act 2015 (c. 11)

⁽³¹⁾ Regulation 7(1) is substituted by regulation 5(4)(b) of these Regulations

⁽³²⁾ The heading to regulation 7 is amended by regulation 5(4)(a) of these Regulations

⁽³³⁾ Section 11 was substituted by paragraph 12 of Schedule 1 to the National Insurance Contributions Act 2015

⁽³⁴⁾ Sub-paragraph (r) was added by regulation 3(3)(b) of S.R. 2008 No. 417

⁽³⁵⁾ Paragraph 39 was added by regulation 7(4)(b) of S.R. 2010 No. 200

as paid in accordance with regulation 4(7) of the Crediting and Treatment of Contributions etc. Regulations for the purposes of entitlement to—

- (i) a bereavement benefit;
- (ii) a Category A or Category B retirement pension under Part II of the Contributions and Benefits Act; or
- (iii) a state pension under Part 1 of the Pensions Act (Northern Ireland) 2015.’’.

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

5.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001⁽³⁶⁾ are amended in accordance with paragraphs (2) to (6).

(2) In regulation 1(2) (interpretation)—

- (a) in the definition of “the Contributions Regulations” for “(Northern Ireland) 1979”⁽³⁷⁾ substitute “2001”⁽³⁸⁾;
- (b) for the definition of “due date”⁽³⁹⁾ substitute—
 - ““due date” (subject to regulation 4(11) means, in relation to—
 - (a) any Class 1 contribution, the date by which payment falls to be made;
 - (b) any Class 2 contribution which a person is liable or entitled to pay, the 31st January following the end of the year in respect of which it is payable;
 - (c) any Class 3 contribution, the date 42 days after the end of the year in respect of which it is paid;”.

(3) In regulation 4 (treatment for the purpose of any contributory benefit of late paid contributions)—

- (a) in paragraph (1)⁽⁴⁰⁾ for “regulation 40” substitute “regulation 61”;
- (b) in paragraph (2)(a)—
 - (i) after “paid” insert “after the end of the 2nd year”;
 - (ii) in head (i) omit “after the end of the 2nd year”;
 - (iii) at the end of head (i) insert “or”;
 - (iv) for head (ii) substitute—
 - “(i) following the year in respect of which a person is entitled, but not liable, to pay the contribution,”;
- (c) in paragraph (3)—
 - (i) in sub-paragraph (a) after “paid” insert “after the end of the 6th year”;
 - (ii) in sub-paragraph (a)(i) omit “after the end of the 6th year”;
 - (iii) at the end of sub-paragraph (a)(i) insert “or”;
 - (iv) for sub-paragraph (a)(ii) substitute—

⁽³⁶⁾ S.R. 2001 No. 102; relevant amending provisions are S.I. 2007/1154, S.R. 2008 No. 286, S.R. 2009 No. 105 and S.R. 2014 No. 33

⁽³⁷⁾ S.R. 1979 No. 186; these Regulations were revoked by Part 2 of Schedule 8 to S.I. 2001/1004

⁽³⁸⁾ S.I. 2001/1004

⁽³⁹⁾ The definition of “due date” was amended by regulation 9(2) of S.I. 2007/1154

⁽⁴⁰⁾ Paragraph (1) was amended by regulation 3(2) of S.R. 2009 No. 105 and regulation 2(a) of S.R. 2014 No. 33

- “(ii) following the year in respect of which a person is entitled, but not liable, to pay the contribution.”;
- (v) in sub-paragraph (b) for “paragraphs (7) and (8)” substitute “paragraph (7) or (8)”;
- (d) in paragraph (4) for “regulation 27(3)(b)(ii) or (iii)” substitute “regulation 48(3)(b)(ii) or (iii)”;
- (e) for paragraph (8)(41) substitute—
 - “(8) For the purpose of determining whether the second contribution condition for entitlement to a contribution-based jobseeker’s allowance or a contributory employment and support allowance is satisfied in whole or in part a relevant contribution is to be treated—
 - (a) if a Class 1 contribution paid before the beginning of the relevant benefit year, as paid on the due date;
 - (b) if, subject to paragraph (2)(a), a Class 1 contribution paid after the end of the benefit year immediately preceding the relevant benefit year or, subject to paragraph (3)(a), a Class 2 contribution—
 - (i) as not paid in relation to the benefit claimed in respect of any day before the expiry of a period of 42 days (including Sundays) commencing with the date on which the payment of that contribution is made; and
 - (ii) as paid at the expiry of that period in relation to entitlement to such benefit in respect of any other period.”.
- (4) In regulation 7 (treatment for the purpose of any contributory benefit of contributions paid under regulation 54 of the Contributions Regulations)—
 - (a) for the heading substitute “Treatment for the purpose of any contributory benefit of contributions paid under certain provisions relating to the payment and collection of contributions”;
 - (b) for paragraph (1) substitute—
 - “(1) Subject to the provisions of paragraph (2), for the purpose of entitlement to any contributory benefit except a contribution-based jobseeker’s allowance or a contributory employment and support allowance, where—
 - (a) a person pays a Class 2 contribution under section 11(2) or (6) of the Act, or a Class 3 contribution in accordance with regulation 89, 89A, 90 or 148C of the Contributions Regulations(42) (provisions relating to the method of, and time for, payment of Class 2 and Class 3 contributions etc.); and
 - (b) the due date for payment of that contribution is a date after the relevant day, that contribution is treated as paid by the relevant day.”;
 - (c) in paragraph (2) after “liable” insert “or entitled”;
 - (d) in paragraph (3)(a)—
 - (i) after “liable” insert “or entitled”;
 - (ii) for “regulation 53A” substitute “regulation 87, 87A or 87AA(43)”;
 - (iii) for “last day” to the end substitute “day on which he gives that notification.”;

(41) Paragraph 8 was amended by regulation 28(3)(a) of [S.R. 2008 No. 286](#)

(42) Regulation 89 was amended by regulation 6 of [S.I. 2011/797](#) and regulation 12 of [S.I. 2015/478](#); regulations 89A and 148C were inserted by regulations 13 and 18, respectively, of [S.I. 2015/478](#); regulation 90(4) was amended by regulation 10 of [S.I. 2003/193](#)

(43) Regulation 87A was inserted by regulation 6 of [S.I. 2009/600](#); regulations 87 and 87A were amended by regulations 24(1)(h) and 10, respectively, and regulation 87AA was inserted by regulation 11, of [S.I. 2015/478](#)

- (e) omit paragraph (3)(c).
 (5) After regulation 7 insert—

“Treatment for the purpose of a contribution-based jobseeker’s allowance or a contributory employment and support allowance of Class 2 contributions paid in accordance with the Act

7A.—(1) For the purpose of entitlement to a contribution-based jobseeker’s allowance or a contributory employment and support allowance, a Class 2 contribution is to be treated as paid in accordance with paragraph (2) if the contribution is paid—

- (a) in relation to—
- (i) a contribution-based jobseeker’s allowance, on or after the first day of the week for which the jobseeker’s allowance is claimed; or
 - (ii) a contributory employment and support allowance, on or after the first day of the relevant benefit week; and
- (b) by the due date.

(2) The contribution is treated as paid—

- (a) in relation to a contribution-based jobseeker’s allowance, before the week for which the jobseeker’s allowance is claimed; or
- (b) in relation to a contributory employment and support allowance, before the relevant benefit week.

(3) “Relevant benefit week” has the meaning given in paragraph 5 of Schedule 1 to the Welfare Reform Act.”.

(6) In regulation 8 (treatment for the purpose of any contributory benefit of contributions paid under an arrangement)—

- (a) in the opening words, for “7 and regulation 40” substitute “7A and regulation 61(44)”;
 (b) in paragraph (a)—
 - (i) for “regulations 46A and 48” substitute “regulations 68 and 84(45)”;
 (ii) for “regulation 54A” substitute “regulation 90”(46);
 (iii) for “7 and 40” substitute “7A and 61”.

Amendment of the Universal Credit, Personal Independence Payment, Jobseeker’s Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations

6.—(1) The Universal Credit, Personal Independence Payment, Jobseeker’s Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations (Northern Ireland) 2016(47) are amended in accordance with paragraph (2).

(2) In regulation 17 (contributions cases) after paragraph (2) add—

- “(3) A decision in relation to a claim for a jobseeker’s allowance or an employment and support allowance may be revised at any time where—
- (a) on or after the date of the decision, a contribution is treated as paid as set out in regulation 7A of the Crediting Regulations (treatment of Class 2 contributions paid by the due date); and

(44) Regulation 61 was substituted by regulation 12 of S.I. 2002/2366

(45) Regulation 84 was substituted by regulation 8 of S.I. 2003/193

(46) Regulation 90 was amended by regulation 10 of S.I. 2003/193

(47) S.R. 2016 No. 221

- (b) by virtue of the contribution being so treated, the person satisfies the contribution conditions of entitlement specified in paragraph (6) in relation to that benefit.
- (4) A decision to award a jobseeker's allowance or an employment and support allowance may be revised at any time where, on or after the date of the decision—
 - (a) any of the circumstances in paragraph (5) occur; and
 - (b) by virtue of the circumstance occurring, the person ceases to satisfy the contribution conditions of entitlement specified in paragraph (6) in relation to that benefit.
- (5) The circumstances are—
 - (a) a Class 2 contribution is repaid to a person in consequence of an amendment or correction of the person's relevant profits under section 9ZA or 9ZB of the Taxes Management Act 1970 (amendment or correction of return by taxpayer or officer of the Board);
 - (b) a Class 2 contribution is returned to a person under regulation 52 of the Social Security (Contributions) Regulations 2001~~(48)~~ (contributions paid in error); or
 - (c) a Class 1 or a Class 2 contribution paid by a person to Her Majesty's Revenue and Customs under section 223 of the Finance Act 2014 (accelerated payment in respect of notice given while tax enquiry is in progress) is repaid to the person.
- (6) The contribution conditions of entitlement are—
 - (a) in relation to a jobseeker's allowance, the conditions set out in Article 4(1)(a) of the Jobseekers Order (the contribution-based conditions); or
 - (b) in relation to an employment and support allowance, the first and second conditions set out in paragraphs 1(1) and 2(1) of Schedule 1 to the 2007 Act (conditions relating to national insurance).
- (7) In this regulation "relevant profits" has the meaning given in section 11(3) of the Contributions and Benefits Act."

Sealed with the Official Seal of the Department for Communities on 7th December 2016

(L.S.)

Anne McCleary
A senior officer of the Department for
Communities

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

The Commissioners for Her Majesty's Revenue and Customs concur.

7th December 2016

Jim Harra
Edward Troup
Two of the Commissioners for Her Majesty's
Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations make amendments to various sets of Social Security Regulations consequential on the changes made by the National Insurance Contributions Act 2015 (c. 5) to reform the payment and collection of Class 2 contributions and the introduction of accelerated payment of contributions by that Act. These Regulations also make various tidying-up miscellaneous amendments.

Regulation 2 makes provision for a contribution-based jobseeker's allowance and a contributory employment and support allowance to be treated as benefits for certain purposes of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

Regulation 3 makes amendments to regulations 7B and 7C of the Social Security (Credits) Regulations (Northern Ireland) 1975 that are consequential on the reform of the payment and collection of Class 2 contributions.

Regulation 4 makes consequential amendments to regulation 3 of the Social Security and Child Support (Decisions and Appeals) Regulations (Northern Ireland) 1999 to provide that a decision to award a relevant contributory benefit may be revised at any time where the contribution record is altered subsequently resulting in a different amount of benefit being paid to the contributor, including a nil amount. This would happen where further contributions are posted on the record or removed from the record. In this latter case, the contributions were repaid under the accelerated payments regime or because they had been paid in error. Regulation 6 makes similar amendments to the Universal Credit, Personal Independence Payment, Jobseeker's Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations (Northern Ireland) 2016 in relation to "new-style" contribution-based jobseekers allowance and contributory employment and support allowance. These new-style benefits will be introduced alongside Universal Credit.

Regulation 5 makes consequential amendments to set out how late paid Class 2 contributions are to be treated for the purposes of entitlement to a contributory benefit. It also provides how Class 2 contributions paid in accordance with the self-assessment changes are to be treated for the purposes of certain contributory benefits. It also makes miscellaneous amendments to cross-references so that they refer to the relevant provision in the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.