

*These notes refer to the Welfare Reform and Pensions Act
1999 (c.30) which received Royal Assent on 11 November 1999*

WELFARE REFORM AND PENSIONS ACT 1999

EXPLANATORY NOTES

COMMENTARY

Commentary

Part III

Schedule 13 Parts VI and VII: Repeals : National Insurance contributions

Background

Before April 1993, flat rate National Insurance contributions payable by the self-employed (Class 2) or paid on a voluntary basis (Class 3) could be made by affixing a stamp of appropriate value to a contribution card in respect of each contribution week. Since then, it has been possible to:

make a payment of the amount of contributions specified in a written notice issued within 14 days of the end of the quarter in question; or

pay by direct debit.

Adhesive stamps ceased to be sold by the Post Office soon afterwards, and could not therefore be used as a method of paying National Insurance contributions. The references in paragraph 8(2) and (3) of Schedule 1 are therefore redundant.

Parts VI and VII of Schedule 13 also include repeals consequential on section 81 and Schedule 11.