
STATUTORY INSTRUMENTS

1992 No. 669

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 5) Regulations 1992**

<i>Made</i>	- - - -	<i>10th March 1992</i>
<i>Laid before Parliament</i>		<i>13th March 1992</i>
<i>Coming into force</i>	- -	<i>6th April 1992</i>

The Secretary of State for Social Security, in exercise of powers conferred by section 166(1) to (3A) of, and paragraph 6(1)(c) and (d) of Schedule 1 to, and Schedule 20 to, the Social Security Act 1975⁽¹⁾ and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it⁽²⁾, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 5) Regulations 1992 and shall come into force on 6th April 1992.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979⁽³⁾.

Amendment of regulation 1(2) of the principal Regulations

2. In regulation 1(2) of the principal Regulations (interpretation), in the definition of “week” after the words “except that” there shall be inserted the words “for the purposes of regulation 38(7) it has the meaning assigned to it in regulation 38(8), and”.

Amendment of regulation 37 of the principal Regulations

3.—(1) Regulation 37 of the principal Regulations (reallocation of contributions for benefit purposes) shall be amended in accordance with the following provisions of this regulation.

(1) 1975 c. 14. Section 166(3) was amended by the Social Security Act 1989 (c. 24), Schedule 8, paragraph 10(1); section 166(3A) was inserted by the Social Security Act 1986 (c. 50), section 62(1). Schedule 20 is cited because of the meaning ascribed to the words “prescribe” and “regulations”.

(2) See the Social Security Act 1986, section 61(1)(b) and (10). The Social Security Act 1989, Schedule 8, paragraph 12(4) added a definition of “regulations” to section 61(10) of the Social Security Act 1986.

(3) S.I.1979/591.

- (2) At the beginning of that regulation there shall be inserted the paragraph number “(1)”.
- (3) At the end of that regulation there shall be added the following paragraph—
- “**(2)** Where—
- (a) an employed earner’s employment commences in one year; and
 - (b) the first payment of earnings in respect of that employment is made in the following year; and
 - (c) earnings in respect of that employment which fall to be paid in that later year are paid at regular intervals,
- the contributions paid in respect of the first payment of earnings shall shall, on the application of the employed earner to the Secretary of State, be treated, for the purposes of entitlement to benefit, as paid in respect of the year in which the employment commenced.”.

Amendment of regulation 38 of the principal Regulations

4.—(1) Regulation 38 of the principal Regulations (treatment of late paid contributions for the purpose of contributory benefits) shall be amended in accordance with the following provisions of this regulation.

(2) In paragraph (2)(b) for the words “paragraphs (5) and (6)” there shall be substituted the words “paragraphs (5), (6) and (7)”.

(3) In paragraph (5)(4) for the word “Notwithstanding” at the beginning of that paragraph there shall be substituted the words “Except where the provisions of paragraph (7) of this regulation apply and notwithstanding”.

(4) For paragraph (7) (treatment of late paid contributions for the purpose of entitlement to maternity allowance)(5) there shall be substituted the following paragraphs—

“**(7)** For the purpose of entitlement to maternity allowance, any such contribution as is specified in paragraph (1) of this regulation which is paid within the time specified in paragraph (2)(b) of this regulation shall, for the purpose of determining whether the contribution condition for such allowance is satisfied, be treated as follows—

- (a) where the period for maternity allowance in relation to the claimant would begin 6 weeks or more before the expected week of confinement—
 - (i) a contribution paid before the beginning of that period, shall be treated as paid on the due date, and
 - (ii) a contribution paid after the beginning of that period, shall be treated as not paid; and
- (b) where the period for maternity allowance in relation to the claimant would begin less than 6 weeks before the expected week of confinement—
 - (i) a contribution paid before the beginning of the 6th week before the expected week of confinement, shall be treated as paid on the due date, and
 - (ii) a contribution paid after the beginning of the 6th week before the expected week of confinement, shall be treated as not paid.

(8) In paragraph (7)(a) and (b) of this regulation—

“the period for maternity allowance” in relation to a claimant means the period which would be the maternity allowance period in relation to that claimant if the contribution condition for such allowance were satisfied;

(4) Paragraph (5) of regulation 38 was amended by regulation 13(c) of S.I. [1984/77](#).

(5) Paragraph (7) of regulation 38 was added by regulation 9(c) of S.I. [1987/413](#).

“week” means a period of 7 days beginning with Sunday.”.

Signed by authority of the Secretary of State for Social Security.

10th March 1992

Henley
Parliamentary Under-Secretary of State,
Department of Social Security

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 3 amends regulation 37 of the principal Regulations (reallocation of contributions for benefit purposes), to provide that where an employed earner’s employment commences in one tax year and the first payment of earnings from that employment is made in the following tax year, the employed earner may apply to the Secretary of State to have the contributions paid in respect of the first payment of earnings treated as paid in respect of the tax year in which the employment commenced.

Regulation 4 amends regulation 38 of the principal Regulations (treatment of late paid contributions for the purpose of entitlement to contributory benefits). Regulation 4(4) substitutes paragraphs (7) and (8) for regulation 38(7), which makes provision for determining whether the contribution condition for a maternity allowance is satisfied.

The substituted paragraph (7) provides for a contribution to be treated as paid on the due date if it is paid before the beginning of the period which would be the maternity allowance period in relation to the claimant, where that period would begin 6 weeks or more before the expected week of confinement; or, where that period would begin less than 6 weeks before the expected week of confinement, if it is paid before the beginning of the 6th week before the expected week of confinement. Paragraph (8) provides for the interpretation of paragraph (7).

Regulations 2 and 4(2) and (3) make minor consequential amendments to regulations 1(2) (interpretation) and 38(2) and (5), respectively, of the principal Regulations.