

2004 No. 1362

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 3)
Regulations 2004**

<i>Made</i> - - - -	<i>14th May 2004</i>
<i>Laid before Parliament</i>	<i>14th May 2004</i>
<i>Coming into force</i> - -	<i>17th May 2004</i>

The Treasury, in exercise of the powers conferred upon them by sections 13(1) and (7) and 175(3) and (4) of the Social Security Contributions and Benefits Act 1992(a) and sections 13(1) and (7) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 3) Regulations 2004 and shall come into force on 17th May 2004.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 2001(c).

Amendment of the principal Regulations

2. The principal Regulations shall be amended as follows.
3. In regulation 48(3)(b) for “regulation 50” substitute “regulations 50 and 50A”.
4. After regulation 50 insert—

“Class 3 contributions: tax years 1996-97 to 2001-02

50A.—(1) This regulation applies to Class 3 contributions payable in respect of the tax years 1996-97 to 2001-02 (“the relevant years”).

(2) If a person (“the contributor”)—

- (a) was entitled to pay a Class 3 contribution in respect of any of the relevant years under regulation 48, 146(2)(b) or 147;

(a) 1992 c. 4. Section 13 was amended by paragraph 14 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2: “the Transfer Act”). Relevant amendments to section 175 were made by paragraph 29 of Schedule 3 to the Transfer Act

(b) 1992 c. 7. Section 13 was amended by paragraph 15 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Order (Northern Ireland) 1999 (S.I. 1999/671: “the Transfer Order”). Relevant amendments to section 171 were made by paragraph 28 of Schedule 3 to the Transfer Order.

(c) S.I. 2001/1004: regulation 156(3) provides a rule of construction in relation to Northern Ireland for references in the principal Regulations to enactments applying only to Great Britain.

- (b) had not, before the coming into force of these Regulations, paid that contribution; and
- (c) had not, before 1st November 2003, received notice—
 - (i) in the case of a contributor in Great Britain, from the Department for Work and Pensions, the former Department of Social Security or the Board, or
 - (ii) in the case of a contributor in Northern Ireland, from the Department for Social Development, the former Department for Health and Social Services for Northern Ireland^(a) or the Board,

that he was entitled to pay a Class 3 contribution for that relevant year^(b);

he may pay the contribution within the period specified in paragraph (3).

(3) The period within which the contribution may be paid is the period beginning with the coming into force of these Regulations and ending—

- (a) in the case of a contributor who has reached or will reach pensionable age before 24th October 2004, on 5th April 2010; and
- (b) in the case of a contributor who will reach pensionable age on or after 24th October 2004, on 5th April 2009.

(4) Nothing in this regulation limits the application of regulation 50.”.

5. After regulation 65 (Class 2 and class 3 contributions paid late through ignorance or error) insert—

“Amount of Class 3 contributions payable by virtue of regulation 50A

65A. The amount of a contribution payable by virtue of regulation 50A during the period mentioned in paragraph (3) of that regulation shall, notwithstanding section 13(6) of the Act, be calculated by reference to the weekly rate which would have been applicable if it had been paid during the contribution year to which it relates.”.

*Nick Ainger
Joan Ryan*

14th May 2004

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004: “the principal Regulations”).

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2 introduces the amendments.

Regulation 3 makes an amendment to regulation 48 of the principal Regulations which is consequential on the insertion of regulation 50A.

Regulation 4 inserts regulation 50A which provides an extended period for the payment of Class 3 contributions in the case of a person who was entitled to pay a Class 3 contribution in respect of any of the tax years 1996 –97 to 2001-02, had not paid the contribution before the coming into

^(a) The functions of the Department of Health and Social Services for Northern Ireland were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).
^(b) See section 14(1) of the Social Security Contributions and Benefits Act 1992.

force of these Regulations and had not been informed by any of the relevant Government Departments that he was entitled to do so.

Regulation 5 inserts a new regulation 65A, which provides that a contribution payable by virtue of regulation 50A shall be computed by reference to the weekly rate which would have applied if it had been paid during the contribution year to which it relates.

These Regulations do not impose new costs on business.

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