

1973 No. 1376

**SOCIAL SECURITY
BASIC SCHEME**

**The Social Security (Contributions) (Married Women
and Widows Special Provisions) Regulations 1973**

Laid before Parliament in draft

<i>Made</i>	- - -	<i>1st August 1973</i>
<i>Coming into Operation</i>		<i>6th April 1975</i>

Whereas a draft of the following regulations was laid before Parliament and approved by a resolution of each House of Parliament:

Now, therefore, the Secretary of State for Social Services in exercise of the powers conferred upon him by section 42 of the Social Security Act 1973(a) and of all other powers enabling him in that behalf hereby makes the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Married Women and Widows Special Provisions) Regulations 1973, and shall come into operation on 6th April 1975.

(2) In these regulations, unless the context otherwise requires—

“the Act” means the Social Security Act 1973;

“the former principal Act” means the National Insurance Act 1965(b);

“the Industrial Injuries Act” means the National Insurance (Industrial Injuries) Act 1965(c);

“personal death benefit” means any death benefit which, apart from any regulations made under paragraph 3 of Schedule 10 to the Act, is payable to a person otherwise than in respect of another person who is a child or an adult dependant;

“Personal Injuries Scheme” means any scheme made under the Personal Injuries (Emergency Provisions) Act 1939(d) or under the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939(e);

“regulation” means a regulation of these regulations;

“Service Pensions Instrument” means any Royal Warrant, Order in Council or other instrument (not being a 1914-1918 War Injuries Scheme) under which a disablement pension may be paid out of public funds in

(a) 1973 c. 38. (b) 1965 c. 51. (c) 1965 c. 52. (d) 1939 c. 82. (e) 1939 c. 83.

respect of any disablement, injury or disease attributable to or aggravated by service in the naval, military or air forces of the Crown or in any nursing service or other auxiliary service of any of the said forces or in the Home Guard or in any other organisation established under the control of the Defence Council or under which any pension or allowance may be paid out of public funds to any person after the death of some other person in continuation of any payments made during the lifetime of that person in respect of his service in any of the said forces, services and organisations;

“1914-1918 War Injuries Scheme” means any scheme made under the Injuries in War (Compensation) Act 1914(a) or under the Injuries in War Compensation Act 1914 (Session 2)(b) or under the Injuries in War (Compensation) Act 1915(c) or any Government scheme for compensation in respect of persons injured in any merchant ship or fishing vessel as the result of hostilities during the 1914-1918 War;

“year” means the 12 months beginning 6th April in any year; and other expressions have the same meanings as in the Act.

(3) Where by any provision of these regulations any notice is required to be or may be given to the Secretary of State it may be so given at a local office of the Department of Health and Social Security or sent to such an office, and if it is sent by post it shall be deemed to have been given on the date of posting.

(4) Where by any provision of these regulations notice is required to be or may be given in writing it shall be given on a form approved by the Secretary of State or in such other manner, being in writing, as he may accept as sufficient in any case.

(5) The rules for the interpretation of Acts of Parliament contained in the Interpretation Act 1889(d) shall apply in relation to this instrument as if this instrument was an Act of Parliament.

Class 1 and Class 2 contributions

2.—(1)(a) A married woman may make an election in accordance with paragraph (2) below that while she is a married woman, and

(b) a widow who satisfies the requirements of paragraph (5) below (hereafter in these regulations called “a qualifying widow”) may make an election in accordance with paragraph (2) below that while she is a widow or a married woman,

her liability in respect of primary Class 1 contributions shall be at the reduced rate under section 2(7) of the Act, or she shall not be liable for Class 2 contributions under section 3(2) of the Act.

(2) An election made by virtue of paragraph (1) above shall be made by giving notice of election to the Secretary of State.

(3) Every woman who makes such an election shall furnish such certificates, documents, information and other evidence for the purpose of enabling the Secretary of State to consider the validity of her election as he may require.

(4) Every such election shall be made in respect of a complete year being a year not earlier than the year next beginning after the date on which the election is made, except that in a case where the date on which the election is made is not later than 11th May in the year in which it is made and the woman making the

(a) 1914 c. 30. (b) 1914 (5 & 6 Geo. 5) c. 18. (c) 1915 c. 24. (d) 1889 c. 63.

election was, at the beginning of that year, a married woman or is a qualifying widow it may be made in respect of the year in which it is made.

(5) A widow shall be entitled to make an election if she is at the time of making the election entitled to—

- (i) widow's benefit under the Act, or
- (ii) widow's benefit under the former principal Act, or under the Industrial Injuries Act, or
- (iii) any personal death benefit under the Industrial Injuries Act, the weekly rate of which at the time of making the election is not less than the weekly rate of widow's pension specified in the second column of Schedule 4, Part I, to the Act, or
- (iv) any personal death benefit by way of pension or allowance, not calculated by reference to the needs of the beneficiary, under any Personal Injuries Scheme or Service Pensions Instrument or any 1914-1918 War Injuries Scheme, the rate of which is as set out in sub-paragraph (iii) above.

Continuation of election

3.—(1) Subject to the provisions of paragraph (2) below, every election made in accordance with regulation 2 shall continue as an election made in respect of each complete year after the year in respect of which it was made, until such time as it is revoked in accordance with the provisions of these regulations.

(2) An election made by a widow shall not be treated as an election made in respect of any year beginning after the end of a year in the course of which she ceased to be entitled and at the end of which she is not entitled to any such benefit as is mentioned in regulation 2(5), except in a case in which she is no longer so entitled only because of her remarriage.

Revocation of elections

4.—(1) Every woman who has made an election may revoke such election by giving notice of revocation in writing to the Secretary of State.

(2) When an election has been so revoked that election shall—

- (a) in a case in which the notice of revocation is given before the beginning of the year in respect of which the election was made, be treated as if it had not been made; and
- (b) in any other case, be treated as made in respect of any year which she may specify beginning after the end of the year in which the revocation is made.

(3) A revocation shall not have effect if the woman who has given notice of it cancels that notice by giving notice in writing of cancellation to the Secretary of State, before the beginning of the year specified, in accordance with paragraph (2)(b) above, in the notice of revocation.

Exception of certain widows from liability to pay contributions

5.—(1) A widow shall not be liable to pay—

- (a) a primary Class 1 contribution in respect of any payment of earnings made in, or
- (b) a Class 2 contribution for any week in,

the period set out in paragraph (2) below, but although not so liable she may pay such contributions if she opts so to do, and if she does opt so to do the provisions of these regulations shall apply to her as if she were a qualifying widow, save that if she makes an election in accordance with these regulations it shall be treated as an election made in respect of the year in which it is made.

(2) The period referred to in paragraph (1) above is the period beginning with the week in which the death of the woman's husband occurred and the 26 weeks thereafter, and, in a case in which there is pending, at the end of the 26 weeks thereafter, a claim or application made by her or on her behalf as a widow for any benefit specified in regulation 2(5), the period during which that claim or application remains pending.

Scope of elections

6. Every election made by a married woman or a widow in respect of any year to be liable to pay primary Class 1 contributions at the reduced rate shall be deemed also to be an election not to pay Class 2 contributions, and any election so made not to pay Class 2 contributions shall be deemed also to be an election to pay primary Class 1 contributions at the reduced rate.

Class 3 contributions

7. No married woman or widow who has made an election shall be entitled to pay Class 3 contributions in respect of any year throughout the whole of which her election has resulted in her being liable to pay primary Class 1 contributions at the reduced rate and not being liable to pay Class 2 contributions.

Exceptions from liability to pay Class 1 contributions at the standard rate and from liability for Class 2 contributions

8. A married woman or a qualifying widow who—

- (a) is liable for primary Class 1 contributions in respect of any payment of earnings made to her in any year beginning after the year in which she attains the age of 59 shall be liable to pay such contributions at the reduced rate under section 2(7) of the Act; or
- (b) is a self-employed earner in any year beginning after the year in which she attains the age of 59 shall not be liable to pay Class 2 contributions under section 3(2) of the Act in any such year.

Certificates of election

9.—(1) The Secretary of State shall issue without charge to any married woman or widow who has made an election, and who he is satisfied is a married woman or a qualifying widow, a certificate of election (hereinafter referred to as “a certificate”), and the certificate shall remain when issued the property of the Secretary of State.

(2) Every certificate shall state the year in respect of which the election in respect of which it is issued is made.

(3) A woman to whom a certificate has been issued shall be responsible for its custody unless and until it is delivered to an employer, or returned to the Secretary of State.

(4) A woman to whom a certificate has been issued shall, if she is or becomes an employed earner, deliver the certificate forthwith to her employer, and he shall thereupon become responsible for its custody unless and until it is redelivered to the woman to whom it was issued or to the Secretary of State.

(5) When a woman who has made an election has more than one employed earner's employment the Secretary of State shall issue to her without charge a number of certificates equal to the number of such employments, and the previous provisions of this regulation shall apply in relation to each certificate, save that for the purposes of paragraph (4) above she shall be liable to deliver only one certificate to each employer.

(6) Where a certificate has been lost or destroyed the person responsible for its custody shall inform the Secretary of State of that loss or destruction, and apply to him for a further certificate, and the Secretary of State shall, if he is satisfied that the certificate has been lost or destroyed, issue to the person a further certificate in the same terms as the former certificate.

(7) When a woman gives notice in writing to the Secretary of State that she revokes an election she shall—

- (a) if the certificate is with an employer, recover it from him;
- (b) redeliver the certificate to the Secretary of State.

(8) Where an employer holds a certificate and—

- (a) is informed by the woman to whom it was issued that she has revoked or intends to revoke her election and requested to return the certificate to her so that she may return it to the Secretary of State, or
- (b) the employment by him of the woman to whom the certificate was issued has terminated,

he shall return the certificate to her forthwith.

(9) When a certificate has been redelivered to the Secretary of State in accordance with paragraph (7) he shall return it, after taking any action which he thinks necessary to give effect to her revocation, to the woman to whom it was issued.

Notice of marriage and giving of information by married women and widows

10.—(1) It shall be the duty of every woman who marries, and who is or has been an employed earner or is a self-employed earner, to give notice to the Secretary of State in writing of her marriage not later than 5 weeks

thereafter, or, if she claims benefit before the expiration of that period, at the time of making such a claim, and to furnish such evidence of her marriage as may be required by the Secretary of State.

(2) It shall be the duty of every woman who has made an election which she has not revoked and whose marriage has terminated otherwise than by the death of her husband, and of every widow who, at the end of the period during which she is, by virtue of regulation 5, excepted from liability to pay contributions, and who is not a qualifying widow and who has not opted to pay contributions, or has so opted and not made an election thereafter, to inform her employer that that period has ended.

Modifications of the Act

11. The provisions of the Act shall have effect subject to the modifications contained in these regulations.

Keith Joseph,
Secretary of State for Social Services.

1st August 1973.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make provision for the form in which married women and widows are to elect under the Social Security Act 1973 that they shall not be liable for certain contributions or that they shall be liable to pay certain contributions at a reduced rate, and for the effect of elections made in the prescribed form, for the provision of certificates and for consequential matters. In addition Regulation 8 provides that certain married women and widows who are of, or approaching, pensionable age shall not be liable for contributions or shall be liable to pay contributions only at a reduced rate.

These Regulations being made before the day appointed for the coming into force of section 2 of the Social Security Act 1973, by virtue of section 48(2) of and paragraph 16 of Schedule 12 to that Act are not required to be referred to the National Insurance Advisory Committee and no such reference has been made.

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