
STATUTORY INSTRUMENTS

2007 No. 1154

**The Social Security, Occupational
Pension Schemes and Statutory Payments
(Consequential Provisions) Regulations 2007**

Amendment of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001

2.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001⁽¹⁾ are amended as follows.

(2) In regulation 1(2), in the definition of “due date”, before “means” insert “(subject to regulation 4(11))”.

(3) In regulation 4 at the end add—

“(11) Where an amount is retrospectively treated as earnings (“retrospective earnings”) by regulations made by virtue of section 4B(2) of the Act, the “due date” for earnings-related contributions in respect of those earnings is the date given by paragraph 11A of Schedule 4 to the Social Security (Contributions) Regulations 2001, for the purposes of this regulation and regulations 5 and 5A.”

(4) After regulation 5 insert—

“Treatment for the purpose of any contributory benefit of duly paid primary Class 1 contributions in respect of retrospective earnings

5A. Where a primary Class 1 contribution payable in respect of retrospective earnings is paid by the due date, it shall be treated—

- (a) for the purposes of the first contribution condition of entitlement to a contribution-based jobseeker’s allowance or short-term incapacity benefit, as paid on the day on which payment is made of the retrospective earnings in respect of which the contribution is payable; and
- (b) for any other purpose relating to entitlement to any contributory benefit, as paid on the due date.”.