
STATUTORY INSTRUMENTS

2016 No. 1145

The Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016

Amendment of the Social Security and Child Support (Decisions and Appeals) Regulations 1999

4.—(1) The Social Security and Child Support (Decisions and Appeals) Regulations 1999⁽¹⁾ are amended as follows.

(2) In regulation 1(3) (interpretation)—

(a) after the definition of “appeal” insert—

““bereavement allowance” means an allowance under section 39B of the Contributions and Benefits Act⁽²⁾;

“bereavement benefit” means—

- (a) a bereavement allowance;
- (b) a bereavement payment; or
- (c) a widowed parent’s allowance;

“bereavement payment” means a bereavement payment under section 36 of the Contributions and Benefits Act⁽³⁾”;

(b) in the definition of “the Board”, for “of Inland Revenue” substitute “for Her Majesty’s Revenue and Customs”;

(c) after the definition of “claimant” insert—

““contribution-based jobseeker’s allowance” means a contribution-based jobseeker’s allowance under Part 1 of the Jobseekers Act”;

(d) after the definition of “the Welfare Reform Act” insert—

““widowed parent’s allowance” means an allowance under section 39A of the Contributions and Benefits Act⁽⁴⁾”.

(3) In regulation 3 (revision of decisions)—

(a) after paragraph (8D) insert—

“(8E) A decision in relation to a claim for a contribution-based jobseeker’s allowance or a contributory employment and support allowance may be revised at any time where—

(1) [S.I. 1999/991](#), relevant amending instruments are [S.I. 1999/1662](#), [2008/2667](#) and [2009/659](#).
(2) Section 39B was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 and amended by paragraph 21 of Schedule 24 and paragraph 1 of Schedule 30 to the Civil Partnership Act 2004 (c.33) and [S.I. 2014/3229](#).
(3) Section 36 was substituted by section 54 of the Welfare Reform and Pensions Act 1999 and amended by paragraph 16 of Schedule 24 to the Civil Partnership Act 2004 and [S.I. 2014/560](#), [2014/3229](#) and [2016/408](#).
(4) Section 39A was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 and amended by paragraph 28 of Schedule 3 to the Tax Credits Act 2002, paragraph 20 of Schedule 24(3) and paragraph 1 of Schedule 30 to the Civil Partnership Act 2004, paragraph 3 of Schedule 1 to the Child Benefit Act 2005, section 51 of the Welfare Reform Act 2007 and [S.I. 2014/3229](#).

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- (a) on or after the date of the decision a contribution is treated as paid as set out in regulation 7A of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (treatment of Class 2 contributions paid on or before the due date)(5); and
 - (b) by virtue of the contribution being so treated, the person satisfies the contribution conditions of entitlement listed in column 2 of the table in paragraph (8G) in relation to a contribution-based jobseeker’s allowance or a contributory employment and support allowance.
- (8F) A decision to award a benefit listed in column 1 of the table in paragraph (8G) may be revised at any time where, on or after the date of the decision—
- (a) any of the circumstances set out in paragraph (8H) occur; and
 - (b) by virtue of the circumstance occurring, the person ceases to satisfy the contribution conditions of entitlement listed in the corresponding entry in column 2 of that table.
- (8G) The table referred to in paragraphs (8E) and (8F) is as follows—

<i>1. Benefit</i>	<i>2. Contribution conditions of entitlement</i>
Contribution-based jobseeker’s allowance	the conditions set out in section 2(1)(a) and (b) of the Jobseekers Act(6)
Contributory employment and support allowance	the first and second conditions set out in paragraphs 1(1) and 2(1) of Schedule 1 to the Welfare Reform Act(7)
Bereavement allowance	the contribution conditions set out in paragraph 5(2) and (3) of Schedule 3 to the Contributions and Benefits Act(8)
Widowed parent’s allowance	the contribution conditions set out in paragraph 5(2) and (3) of Schedule 3 to the Contributions and Benefits Act
Bereavement payment	the contribution condition specified in paragraph 4(1) of Schedule 3 to the Contributions and Benefits Act(9)
Category A or Category B retirement pension under Part II of the Contributions and Benefits Act	the contribution conditions set out in paragraph 5(2) and (3) or, as the case may be, 5A(2) of Schedule 3 to the Contributions and Benefits Act(10)

(5) [S.I. 2001/769](#). Regulation 7A is inserted into that instrument by regulation 5(5) of these Regulations.

(6) [1995 c.18](#). Section 2 was amended by paragraph 133 of Schedule 7 to the Social Security Act 1998, paragraph 3 of Schedule 7 to the Welfare Reform and Pensions Act 1999, paragraph 45 of Schedule 1 to the National Insurance Contributions Act [2002 \(c.19\)](#), section 12 of the Welfare Reform Act [2009 \(c.24\)](#) and paragraph 35 of Schedule 2 and paragraph 1 of Schedule 14 to the Welfare Reform Act 2012.

(7) [2007 c.5](#). Part 1 of Schedule 1 was amended by section 13 of the Welfare Reform Act 2009.

(8) Paragraph 5 of Schedule 3 was amended by paragraph 38 of Schedule 1 to the Social Security (Incapacity for Work) Act [1994 \(c.18\)](#), section 129 and 135 of, and paragraph 1 of Schedule 7 to, the Pensions Act [1995 \(c.26\)](#), paragraph 13 of Schedule 8 to the Welfare Reform and Pensions Act 1999, section 40 of the Child Support, Pensions and Social Security Act [2000 \(c.19\)](#), paragraph 14 of Schedule 1 to the National Insurance Contributions Act 2002, paragraph 9 of Schedule 3 to the Welfare Reform Act 2007, section 3 of the Pensions Act [2007 \(c.22\)](#) and paragraph 67 of Schedule 12 to the Pensions Act [2014 \(c.19\)](#).

(9) Paragraph 4 of Schedule 3 was amended by paragraph 13 of Schedule 8 to the Welfare Reform and Pensions Act 1999 and paragraph 14 of Schedule 1 to the National Insurance Contributions Act 2002.

(10) Paragraph 5A of Schedule 3 was inserted by section 1 of the Pensions Act 2007 and amended by paragraph 67 of Schedule 12 to the Pensions Act 2014.

<i>1. Benefit</i>	<i>2. Contribution conditions of entitlement</i>
State pension under Part 1 of the Pensions Act 2014	the conditions of entitlement to a state pension in section 2(1)(b) or, as the case may be, 2(2)(b) or 4(1)(b) and (c) of the Pensions Act 2014 (11)

(8H) The circumstances are—

- (a) a Class 2 contribution is repaid to a person in consequence of an amendment or correction of the person’s relevant profits under section 9ZA or 9ZB of the Taxes Management Act 1970 (amendment or correction of return by taxpayer or officer of the Board)**(12)**; or
- (b) a Class 2 contribution is returned to a person under regulation 52 of the Social Security (Contributions) Regulations 2001 (contributions paid in error); or
- (c) a Class 1 or Class 2 contribution paid by a person to Her Majesty’s Revenue and Customs under section 223 of the Finance Act 2014 (accelerated payment in respect of notice given while tax enquiry is in progress)**(13)** is repaid to the person.

(8I) A decision to award a benefit specified in paragraph (8K) may be revised at any time where, on or after the date of the decision—

- (a) any of the circumstances set out in paragraph (8H) occur; and
- (b) by virtue of the circumstances occurring, the decision was more advantageous to the claimant than it would otherwise have been.

(8J) A decision to award a benefit specified in paragraph (8K), or a decision that that benefit is not payable, may be revised at any time where, on or after the date of the decision, a contribution is treated as paid by the relevant day by virtue of regulation 7(1) of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (treatment for the purpose of any contributory benefit of contributions paid under certain provisions relating to the payment and collection of contributions)**(14)**.

(8K) The benefits specified in this paragraph are—

- (a) a bereavement benefit;
- (b) a Category A or Category B retirement pension under Part II of the Contributions and Benefits Act;
- (c) a state pension under Part 1 of the Pensions Act 2014.”; and

(b) after paragraph (11) insert—

“(12) In this regulation—

“relevant day” has the meaning given in regulation 7(3)(b) of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001;

“relevant profits” has the meaning given in section 11(3) of the Contributions and Benefits Act.”.

(4) After regulation 6(2)(s) (supersession of decisions)**(15)**, insert—

(11) 2014 c.19.

(12) 1970 c.9. Section 9ZA was inserted by paragraph 2(2) of Schedule 29 to the Finance Act 2001 (c.9) and amended by section 91(2) of the Finance Act 2007 (c.11). Section 9ZB was inserted by paragraph 2(2) of Schedule 29 to the Finance Act 2001 and amended by section 119(1) of the Finance Act 2008 (c.9).

(13) 2014 c.26. Section 223 was amended by paragraph 6 of Schedule 18 to the Finance Act 2015 (c.11).

(14) The heading to regulation 7 is amended by regulation 5(4) of these Regulations.

(15) Sub-paragraph (s) was inserted by S.I. 2008/2667.

- “(sa) is a decision where on or after the date on which the decision was made, a late contribution is treated as paid by virtue of regulation 4 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 for the purposes of entitlement to—
- (i) a bereavement benefit;
 - (ii) a Category A or Category B retirement pension under Part II of the Contributions and Benefits Act; or
 - (iii) a state pension under Part 1 of the Pensions Act 2014.”.

(5) At the end of regulation 7 (date from which a decision superseded under section 10 takes effect) insert—

“(43) Where the decision is superseded in accordance with regulation 6(2)(sa), the superseding decision shall take effect from the date on which the contributions are treated as paid in accordance with regulation 4(7) of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 for the purposes of entitlement to—

- (i) a bereavement benefit;
- (ii) a Category A or Category B retirement pension under Part II of the Contributions and Benefits Act; or
- (iii) a state pension under Part 1 of the Pensions Act 2014.”.