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STATUTORY INSTRUMENTS

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**2016 No. 1145**

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

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

5.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001<sup>(1)</sup> are amended as follows.

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

- (a) in the definition of “the Contributions Regulations”, for “1979” substitute “2001”; and
- (b) for the definition of “due date” substitute—

““due date” (subject to regulation 4(11)) means, in relation to—

- (a) any Class 1 contribution, the date by which payment falls to be made;
- (b) any Class 2 contribution which a person is liable or entitled to pay, the 31st January following the end of the year in respect of which it is payable;
- (c) any Class 3 contribution, the date 42 days after the end of the year in respect of which it is paid;”.

(3) In regulation 4 (treatment for the purpose of any contributory benefit of late paid contributions)—

(a) in paragraph (1), for “40” substitute “61”;

(b) in paragraph (2)(a)—

- (i) in the words before paragraph (i), after “paid” insert “after the end of the second year”;
- (ii) in paragraph (i), omit “after the end of the second year”;
- (iii) after paragraph (i), insert “or”;
- (iv) for paragraph (ii) substitute—

“(ii) following the year in respect of which a person is entitled, but not liable, to pay the contribution;” and

(c) in paragraph (3)—

- (i) in sub-paragraph (a), in the words before paragraph (i), after “paid” insert “after the end of the sixth year”;
- (ii) in sub-paragraph (a)(i), omit “after the end of the sixth year”;
- (iii) after sub-paragraph (a)(i), insert “or”;
- (iv) for sub-paragraph (a)(ii) substitute—

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<sup>(1)</sup> S.I. 2001/769, relevant amending instruments are S.I. 2007/1154 and 2008/1554.

- “(ii) following the year in respect of which a person is entitled, but not liable, to pay the contribution.”; and
- (v) in sub-paragraph (b), for “and” substitute “or”;
- (d) in paragraph (4), for “27(3)(b)(ii) or (iii)” substitute “48(3)(b)(ii) or (iii)”;
- (e) for paragraph (8) substitute—
  - “(8) For the purpose of determining whether the second contribution condition for entitlement to a contribution-based jobseeker’s allowance or a contributory employment and support allowance is satisfied in whole or in part a relevant contribution is to be treated—
    - (a) if a Class 1 contribution paid before the beginning of the relevant benefit year, as paid on the due date;
    - (b) if, subject to paragraph (2)(a), a Class 1 contribution paid after the end of the benefit year immediately preceding the relevant benefit year or, subject to paragraph (3)(a), a Class 2 contribution—
      - (i) as not paid in relation to the benefit claimed in respect of any day before the expiry of a period of 42 days (including Sundays) commencing with the date on which the payment of that contribution is made; and
      - (ii) as paid at the expiry of that period in relation to entitlement to such benefit in respect of any other period.”.
- (4) In regulation 7 (treatment for the purpose of any contributory benefit of contributions paid under regulation 54 of the Contributions Regulations)—
  - (a) for the heading substitute “Treatment for the purpose of any contributory benefit of contributions paid under certain provisions relating to the payment and collection of contributions”;
  - (b) for paragraph (1) substitute—
    - “(1) Subject to the provisions of paragraph (2), for the purpose of entitlement to any contributory benefit except a contribution-based jobseeker’s allowance or a contributory employment and support allowance, where—
      - (a) a person pays a Class 2 contribution under section 11(2) or (6) of the Act, or a Class 3 contribution in accordance with regulation 89, 89A, 90 or 148C of the Contributions Regulations (provisions relating to the method of, and time for, payment of Class 2 and Class 3 contributions etc.); and
      - (b) the due date for payment of that contribution is a date after the relevant day, that contribution is treated as paid by the relevant day.”;
  - (c) in paragraph (2), after “liable” insert “or entitled”;
  - (d) in paragraph (3)(a)—
    - (i) after “liable” insert “or entitled”;
    - (ii) for “53A” substitute “87, 87A or 87AA”;
    - (iii) for “last day of the contribution quarter immediately before the contribution quarter in” substitute “day on”;
  - (e) omit paragraph (3)(c).
- (5) After regulation 7 insert—

**“Treatment for the purpose of a contribution-based jobseeker’s allowance or a contributory employment and support allowance of Class 2 contributions paid in accordance with the Act**

**7A.—**(1) For the purpose of entitlement to a contribution-based jobseeker’s allowance or a contributory employment and support allowance, a Class 2 contribution is to be treated as paid as set out in paragraph (2) if the contribution is paid—

(a) in relation to—

(i) a contribution-based jobseeker’s allowance, on or after the first day of the week for which the jobseeker’s allowance is claimed; or

(ii) a contributory employment and support allowance, on or after the first day of the relevant benefit week; and

(b) by the due date.

(2) The contribution is treated as paid—

(a) in relation to a contribution-based jobseeker’s allowance, before the week for which the jobseeker’s allowance is claimed; or

(b) in relation to a contributory employment and support allowance, before the relevant benefit week.

(3) “Relevant benefit week” has the meaning given in paragraph 5 of Schedule 1 to the Welfare Reform Act.”.

(6) In regulation 8 (treatment for the purpose of any contributory benefit of contributions paid under an arrangement)—

(a) for “7”, in both places where it appears, substitute “7A”;

(b) for “40”, in both places where it appears, substitute “61”;

(c) for “46A and 48” substitute “68 and 84”; and

(d) for “54A” substitute “90”.