

2023 No. 1172

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 7)
Regulations 2023**

<i>Made</i>	- - - -	<i>9th November 2023</i>
<i>Laid before Parliament</i>		<i>10th November 2023</i>
<i>Coming into force</i>	- -	<i>1st December 2023</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(a) and sections 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and now exercisable by them.

The Secretary of State and the Department for Communities concur in the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 7) Regulations 2023 and come into force on 1st December 2023.

Amendment of the Social Security (Contributions) Regulations 2001

2. In Part 6 of Schedule 3 to the Social Security (Contributions) Regulations 2001 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions)(c), after paragraph 14 insert—

“War Widows Recognition payments

15. A payment made by the Ministry of Defence to a person under the War Widows Recognition Payment Scheme.”.

(a) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), so that the power to make regulations became exercisable by the Treasury with the concurrence of the Secretary of State.

(b) 1992 c. 7 (“the 1992 NI Act”). Section 3(2) was amended by paragraph 4 of Schedule 3 to S.I. 1999/671, so that the power to make regulations became exercisable by the Treasury with the concurrence of the Department of Health and Social Services for Northern Ireland. The functions of the Department of Health and Social Services for Northern Ireland under the 1992 NI Act were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481). The Department for Social Development was renamed the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).

(c) S.I. 2001/1004, relevant amending instruments are S.I. 2006/576, 2013/622, 2015/543, 2017/307 and 2023/823.

8th November 2023

Two of the Lords Commissioners of His Majesty's Treasury

Andrew Stephenson
Steve Double

The Secretary of State concurs.
Signed by the authority of the Secretary of State for Work and Pensions.

Guy Opperman
Minister of State
Department for Work and Pensions

8th November 2023

The Department for Communities concurs.
Sealed with the Official Seal of the Department for Communities on 9th November 2023.



David Tarr
A senior officer of the Department for Communities

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) to provide that War Widows Recognition payments made under the War Widows Recognition Payment Scheme will be disregarded in the calculation of earnings for the purpose of establishing liability to Class 1 National Insurance contributions.

War Widows Recognition payments are made by the Ministry of Defence to those who forfeited their entitlement to a pension or allowance for a service attributable death prior to 2015 and have not had this pension or allowance restored through divorce or subsequent bereavement and are not eligible to make an application to restore the pension or allowance.

A Tax Information and Impact Note has not been prepared for this instrument because it contains no substantive changes to NICs policy.

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