
STATUTORY RULES OF NORTHERN IRELAND

2001 No. 102

SOCIAL SECURITY

The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001

Made - - - - *7th March 2001*
Coming into operation *6th April 2001*

The Department for Social Development, in exercise of the powers conferred by sections 13(3), 22(5) and 171(1) to (4) of, and paragraph 8(1)(d) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) and sections 158C and 165(1) and (3) to (6) of the Social Security Administration (Northern Ireland) Act 1992(2), and now vested in it(3), and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations (Northern Ireland) 2001 and shall come into operation on 6th April 2001.

(2) In these Regulations—

“the Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“the Order” means the Jobseekers (Northern Ireland) Order 1995(4);

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- (1) 1992 c. 7; section 13(3) was amended by paragraph 15(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the 1999 Order”); section 22(5) was amended by paragraph 5 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)); section 171(2) was amended by paragraph 28(2) of Schedule 3 to the 1999 Order; paragraph 8(1) of Schedule 1 was amended, and sub-paragraph (1A) was inserted, by paragraph 38(2) and (3) of Schedule 3 to the 1999 Order and sub-paragraph (1A) was amended by paragraph 12 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30)
- (2) 1992 c. 8; section 158C was inserted by paragraph 6 of Schedule 1 to the Social Security Administration (Fraud) (Northern Ireland) Order 1997 (S.I. 1997/1182 (N.I. 11)) and amended by paragraph 34 of Schedule 1 to the 1999 Order; section 165(1) was amended by paragraph 49(2) of Schedule 3 to the 1999 Order and subsection (6) was amended by paragraph 86 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10))
- (3) See Article 8(b) of S.R. 1999 No. 481
- (4) S.I. 1995/2705 (N.I. 15)

“the Contributions Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979⁽⁵⁾;

“contribution-based jobseeker’s allowance” and “income-based jobseeker’s allowance” have the meaning assigned to them in Article 3(4) of the Order (the jobseeker’s allowance);

“contribution week” means a period of 7 days beginning with midnight between Saturday and Sunday;

“contributory benefit” includes a contribution-based jobseeker’s allowance but not an income-based jobseeker’s allowance;

“the Department” means the Department for Social Development;

“due date” means, in relation to any contribution which a person is—

- (a) liable to pay, the date by which payment falls to be made in accordance with Part IV of the Contributions Regulations;
- (b) entitled, but not liable, to pay, the date 42 days after the end of the year in respect of which it is paid;

“earnings factor” has the meaning assigned to it in section 21(5)(c) of the Act (contribution conditions);

“relevant benefit year” has the meaning assigned to it in—

- (a) Article 4(4)(b) of the Order (the contribution-based conditions), in relation to a contribution-based jobseeker’s allowance;
- (b) paragraph 2(6)(b)(6) of Schedule 3 to the Act (contribution conditions for entitlement to benefit), in relation to short-term incapacity benefit;

“relevant time”, in relation to short-term incapacity benefit, has the meaning assigned to it in paragraph 2(6)(a) of Schedule 3 to the Act;

“year” means tax year.

(3) The Interpretation Act (Northern Ireland) 1954⁽⁷⁾ shall apply to these Regulations as it applies to an Act of the Assembly.

Appropriation of Class 3 contributions

2. Any person paying Class 3 contributions in one year may appropriate such contributions to the earnings factor of another year if such contributions are payable in respect of that other year or, in the absence of any such appropriation, the Inland Revenue may, with the consent of the contributor, make such appropriation.

Crediting of Class 3 contributions

3. Where, for any year, a contributor’s earnings factor derived from—

- (a) earnings upon which primary Class 1 contributions have been paid or treated as paid;
- (b) credited earnings;
- (c) Class 2 or Class 3 contributions paid by or credited to him, or
- (d) any or all of such earnings and contributions,

(5) S.R. 1979 No. 186; relevant amending provisions are S.R. 1984 No. 43, S.R. 1987 Nos. 143 and 468, S.R. 1989 No. 112, S.R. 1992 Nos. 41 and 138, S.R. 1993 No. 59, S.R. 1995 No. 150, S.R. 1996 No. 430 and S.R. 1999 No. 117, S.I. 2000/2208, 2344 and 2743 and S.I. 2001/46

(6) Paragraph 2(6)(b) was amended by paragraph 38(2) of Schedule 1 to the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12))

(7) 1954 c. 33 (N.I.)

falls short of a figure which is 52 times that year's lower earnings limit for Class 1 contributions by an amount which is equal to, or less than, half that year's lower earnings limit, that contributor shall be credited with a Class 3 contribution for that year.

Treatment for the purpose of any contributory benefit of late paid contributions

4.—(1) Subject to the provisions of regulations 5 and 6 and regulation 40 of the Contributions Regulations (voluntary Class 2 contributions not paid within permitted period), for the purpose of entitlement to any contributory benefit, paragraphs (2) to (9) shall apply to contributions (“relevant contributions”)—

- (a) paid after the due date, or
- (b) treated as paid after the due date under regulation 7(2).

(2) Subject to the provisions of paragraph (4), any relevant contribution other than one referred to in paragraph (3)—

- (a) if paid—
 - (i) after the end of the 2nd year following the year in which liability for that contribution arises;
 - (ii) following the due date for that contribution in the case of a contribution which a person is entitled, but not liable, to pay, shall be treated as not paid;
- (b) if paid before the end of the said 2nd year, shall, subject to paragraphs (7) and (8), be treated as paid on the date on which payment of the contribution is made.

(3) Subject to the provisions of paragraph (4), any relevant Class 2 contribution payable in respect of a contribution week after 5th April 1983 or any relevant Class 3 contribution payable in respect of a year after 5th April 1982—

- (a) if paid—
 - (i) after the end of the 6th year following the year in which liability for that contribution arises;
 - (ii) following the due date for that contribution in the case of a contribution which a person is entitled, but not liable, to pay, shall be treated as not paid;
- (b) if paid before the end of the said 6th year, shall, subject to paragraphs (7) and (8), be treated as paid on the date on which payment of the contribution is made.

(4) A Class 3 contribution payable by a person to whom regulation 27(3)(b)(ii) or (iii)(8) of the Contributions Regulations (Class 3 contributions) applies in respect of a year which includes a period of education, apprenticeship, training, imprisonment or detention in legal custody such as is specified in that regulation—

- (a) if paid after the end of the 6th year specified in that regulation, shall be treated as not paid;
- (b) if paid before the end of the said 6th year shall, subject to the provisions of paragraphs (7) and (8), be treated as paid on the date on which payment of the contribution is made.

(5) Notwithstanding the provisions of paragraph (4), for the purpose of entitlement to any contributory benefit, where—

- (a) a Class 3 contribution other than one referred to in sub-paragraph (b) which is payable in respect of a year specified in sub-paragraph (b), is paid after—

(8) Head (iii) was inserted by regulation 9(b) of S.R. 1984 No. 43

- (i) the due date, and
 - (ii) the end of the 2nd year following the year preceding that in which occurred the relevant time or, as the case may be, the relevant event,
- that contribution shall be treated as not paid;
- (b) in respect of a year after 5th April 1982, a Class 3 contribution which is payable in respect of a year specified in paragraph (4), is paid after—
 - (i) the due date, and
 - (ii) the end of the 6th year following the year preceding that in which occurred the relevant time or, as the case may be, the relevant event,
 that contribution shall be treated as not paid.
- (6) For the purposes of paragraph (5), “relevant event” means the date on which the person concerned attained pensionable age⁽⁹⁾ or, as the case may be, died under that age.
- (7) Notwithstanding the provisions of paragraphs (2), (3) and (4), in determining whether the relevant contribution conditions are satisfied in whole or in part for the purpose of entitlement to any contributory benefit, any relevant contribution which is paid within the time specified in paragraph (2)(b), (3)(b) or, as the case may be, (4)(b) shall be treated—
- (a) for the purpose of entitlement in respect of any period before the date on which the payment of the contribution is made, as not paid, and
 - (b) subject to the provisions of paragraph (8), for the purpose of entitlement in respect of any other period, as paid on the date on which the payment of the contribution is made.
- (8) For the purpose of determining whether the second contribution condition for entitlement to a contribution-based jobseeker’s allowance or short-term incapacity benefit is satisfied in whole or in part, any relevant contribution shall be treated—
- (a) if paid before the beginning of the relevant benefit year, as paid on the due date;
 - (b) if paid after the end of the benefit year immediately preceding the relevant benefit year, 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, subject to the provisions of paragraphs (2)(a) and (3)(a), as paid at the expiry of that period in relation to entitlement to such benefit in respect of any other period.
- (9) For the purposes of paragraph (8), “second contribution condition” in relation to—
- (a) a contribution-based jobseeker’s allowance is a reference to the condition specified in Article 4(1)(b)⁽¹⁰⁾ of the Order (the contribution-based conditions);
 - (b) short-term incapacity benefit is a reference to the condition specified in paragraph 2(3) of Schedule 3 to the Act (contribution conditions for entitlement to benefit).
- (10) This regulation shall not apply to Class 4 contributions.

Treatment for the purpose of any contributory benefit of late paid primary Class 1 contributions where there was no consent, connivance or negligence by the primary contributor

5.—(1) This regulation applies where a primary Class 1 contribution which is payable on a primary contributor’s behalf by a secondary contributor—

⁽⁹⁾ Definition of “pensionable age” in section 121(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 was substituted by paragraph 9(a) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))

⁽¹⁰⁾ Article 4(1)(a) and (b) was modified by regulations 159 and 166 of S.R. 1996 No. 198

- (a) is paid after the due date, or
- (b) in relation to any claim for—
 - (i) a contribution-based jobseeker’s allowance, is not paid before the beginning of the relevant benefit year, or
 - (ii) short-term incapacity benefit, is not paid before the relevant time, and the delay in making payment is shown to the satisfaction of the Inland Revenue not to have been with the consent or connivance of, or attributable to any negligence on the part of, the primary contributor.
- (2) Where paragraph (1) applies, the primary Class 1 contribution shall be treated—
 - (a) for the purpose 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 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.
- (3) For the purposes of this regulation—
 - (a) “first contribution condition” in relation to—
 - (i) a contribution-based jobseeker’s allowance is a reference to the condition specified in Article 4(1)(a) of the Order (the contribution-based conditions);
 - (ii) short-term incapacity benefit is a reference to the condition specified in paragraph 2(2)(11) of Schedule 3 to the Act (contribution conditions for entitlement to benefit);
 - (b) “primary contributor” means the person liable to pay a primary Class 1 contribution in accordance with section 6(4)(a)(12) of the Act (liability for Class 1 contributions);
 - (c) “secondary contributor” means the person who, in respect of earnings from employed earner’s employment, is liable to pay a secondary Class 1 contribution in accordance with section 6(4)(b) of the Act.

Treatment for the purpose of any contributory benefit of contributions under the Act paid late through ignorance or error

- 6.—(1) In the case of a contribution paid by or in respect of a person after the due date, where—
- (a) the contribution is paid after the time when it would, under regulation 4 or 5, have been treated as paid for the purpose of entitlement to contributory benefit, and
 - (b) it is shown to the satisfaction of the Inland Revenue that the failure to pay the contribution before that time is attributable to ignorance or error on the part of that person or the person making the payment and that that ignorance or error was not due to any failure on the part of such person to exercise due care and diligence,

the Inland Revenue may direct that, for the purposes of those regulations, the contribution shall be treated as paid on such earlier day as the Inland Revenue may consider appropriate in the circumstances, and those regulations shall have effect subject to any such direction.

- (2) This regulation shall not apply to a Class 4 contribution.

(11) Paragraph 2(2) is amended by Article 59(2) of the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))

(12) Section 6 was substituted by paragraph 2 of Schedule 10 to the Welfare Reform and Pensions Act 1999 and amended by section 81(3) of the Child Support, Pensions and Social Security Act 2000 (c. 19)

Treatment for the purpose of any contributory benefit of contributions paid under regulation 54 of the Contributions Regulations

7.—(1) Subject to the provisions of paragraph (2), for the purpose of entitlement to any contributory benefit, where—

- (a) a person pays a Class 2 or Class 3 contribution in accordance with regulation 54(13) of the Contributions Regulations (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 shall be treated as paid by the relevant day.

(2) Where, in respect of any part of a late notification period, a person pays a Class 2 contribution which he is liable to pay, that contribution shall be treated as paid after the due date, whether or not it was paid by the due date.

(3) For the purposes of this regulation—

- (a) “late notification period” means the period beginning with the day a person liable to pay a Class 2 contribution was first required to notify the Inland Revenue in accordance with the provisions of regulation 53A(14) of the Contributions Regulations (notification of commencement, or cessation, of payment of Class 2 or Class 3 contributions) and ending on the last day of the contribution quarter immediately before the contribution quarter in which he gives that notification;
- (b) “relevant day” means the first day in respect of which a person would have been entitled to receive the contributory benefit in question if any contribution condition relevant to that benefit had already been satisfied;
- (c) “contribution quarter” means one of the 4 periods of not less than 13 contribution weeks commencing on the first day of the first, 14th, 27th or 40th contribution week in any year.

Treatment for the purpose of any contributory benefit of contributions paid under an arrangement

8. For the purposes of regulations 4 to 7 and regulation 40 of the Contributions Regulations (voluntary Class 2 contributions not paid within permitted period)—

- (a) where a contribution is paid under an arrangement to which regulations 46A(15) and 48 or, as the case may be, regulation 54A(16) of the Contributions Regulations (other methods of collection and recovery of earnings-related contributions, special provisions relating to primary Class 1 contributions and arrangements approved by the Inland Revenue for method of, and time for, payment of Class 2 and Class 3 contributions) apply, the date by which, but for the said regulations 4 to 7 and 40, the contribution would have fallen due to be paid shall, in relation to that contribution, be the due date;
- (b) any payment made of, or as on account of, a contribution in accordance with any such arrangement shall, on and after the due date, be treated as a contribution paid on the due date.

(13) Regulation 54 was substituted by regulation 5 of [S.R. 1993 No. 59](#)

(14) Regulation 53A was inserted by regulation 4 of [S.R. 1993 No. 59](#) and amended by regulation 8 of [S.I. 2000/2344](#) and regulation 2 of [S.I. 2001/46](#)

(15) Regulation 46A was inserted by regulation 8 of [S.I. 2000/2208](#) and the shoulder note was amended by regulation 4 of [S.I. 2000/2743](#)

(16) Regulation 54A was substituted by regulation 5 of [S.R. 1993 No. 59](#) and amended by regulations 10 and 11 of [S.I. 2000/2344](#)

Application for allocation of national insurance number

9.—(1) Subject to the provisions of paragraph (2), every person, who is over the age of 16 and satisfies the conditions specified in regulation 85 or 111(17) of the Contributions Regulations (conditions of domicile or residence and conditions as to residence or presence in Northern Ireland), shall, unless he has already been allocated a national insurance number under the Act, the Social Security (Northern Ireland) Act 1975(18) or the National Insurance Act (Northern Ireland) 1966(19), apply either to the Department or to the Inland Revenue for the allocation of a national insurance number and shall make such application at such time and in such manner as the Department shall direct.

(2) As respects any person who is neither an employed earner nor a self-employed earner the provisions of paragraph (1) shall not apply unless and until that person wishes to pay a Class 3 contribution.

(3) The Department may authorise arrangements for the allocation of a national insurance number to any person during the 12 months before that person reaches the age of 16, and in particular may direct that a person who will attain the age of 16 within 12 months after such direction shall apply for the allocation of a national insurance number before attaining the age of 16, and any such person shall accordingly comply with such direction.

Consequential amendments to the Contributions Regulations

10.—(1) The Contributions Regulations shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 1(2) (interpretation), in the definition of “week”(20), “for the purposes of regulation 38(7) it has the meaning assigned to it in regulation 38(8) and” shall be omitted.

(3) In regulation 39(21) (treatment for the purpose of any contributory benefit of late paid or unpaid primary Class 1 contributions where there was no consent, connivance or negligence by the primary contributor)—

- (a) in the shoulder note “late paid or” shall be omitted;
- (b) in paragraph (1) “is paid after the due date or” and “delay or” shall be omitted.

Revocations

11. The Regulations specified in column (1) of the Schedule are hereby revoked to the extent mentioned in column (3) of the Schedule.

Sealed with the Official Seal of the Department for Social Development on 7th March 2001.

L.S.

John O'Neill
Senior Officer of the
Department for Social Development

(17) Regulation 111 was amended by regulation 3 of S.R. 1989 No. 112, regulation 8 of S.R. 1992 No. 41 and regulation 8 of S.R. 1999 No. 117

(18) 1975 c. 15

(19) 1966 c. 6 (N.I.)

(20) Definition of “week” was amended by regulation 2 of S.R. 1992 No. 138

(21) Regulation 39 was amended by regulation 11 of S.R. 1987 No. 143, regulation 7 of S.R. 1987 No. 468, regulation 13(5) of S.R. 1995 No. 150 and regulation 3(5) of S.R. 1996 No. 430

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The Commissioners of Inland Revenue hereby concur.

8th March 2001

Nick Montagu
Dave Hartnett
Two of the Commissioners of Inland Revenue

SCHEDULE

Regulation 11

Revocations

| Column (1) <i>Citation</i> | Column (2) <i>Statutory Rule</i> | Column (3) <i>Extent of revocation</i> |
|--|-------------------------------------|---|
| The Social Security (Contributions) Regulations (Northern Ireland) 1979 | S.R. 1979 No. 186 | Regulations 30, 36, 38, 38A, 41, 41A, 42 and 44 |
| The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1980 | S.R. 1980 No. 463 | Regulation 4 |
| The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1984 | S.R. 1984 No. 43 | Regulation 13 |
| The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987 | S.R. 1987 No. 143 | Regulations 9 and 10 |
| The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1992 | S.R. 1992 No. 138 | Regulations 2 and 4 |
| The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1993 | S.R. 1993 No. 368 | Regulations 3, 4 and 5 |
| The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1994 | S.R. 1994 No. 219 | Regulation 3 |
| The Social Security (Incapacity Benefit) (Consequential and Transitional Amendments and Savings) Regulations (Northern Ireland) 1995 | S.R. 1995 No. 150 | Regulation 13(4) |
| The Social Security (Credits and Contributions) (Jobseeker's Allowance Consequential and Miscellaneous Amendments) Regulations (Northern Ireland) 1996 | S.R. 1996 No. 430 | Regulation 3(4) |
| The Social Security (Contributions and Credits) | S.R. 1999 No. 118 | Regulation 14 |

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| Column (1) <i>Citation</i> | Column (2) <i>Statutory Rule</i> | Column (3) <i>Extent of revocation</i> |
|---|-------------------------------------|---|
| (Miscellaneous Amendments) Regulations (Northern Ireland) 1999 | | |
| The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1999 | S.R. 1999 No. 151 | Regulation 2 |

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations consolidate certain regulations in the Social Security (Contributions) Regulations (Northern Ireland) 1979 (“the Contributions Regulations”) relating to the appropriation and crediting of Class 3 contributions, the treatment of late paid social security contributions for the purposes of entitlement to contributory benefit and the application for the allocation of a national insurance number.

Regulation 1 contains provisions concerning the citation, commencement and interpretation.

Regulation 2 provides for the appropriation of Class 3 contributions to the earnings factor of another tax year.

Regulation 3 provides for the crediting of a Class 3 contribution where a person’s earnings factor falls short of a figure equal to 52 times the lower earnings limit for Class 1 contributions for the relevant year.

Regulations 4 to 8 provide for the treatment of late paid contributions for contributory benefit purposes. Regulation 4 does so in respect of a contribution (other than a Class 4 contribution) paid before the end of the 2nd or 6th year (as the case may be) in which it is due; regulation 5 in respect of a primary Class 1 contribution where the primary contributor has not been negligent or consented to or connived in its late payment; regulation 6 in respect of a contribution paid after the due date as a result of ignorance or error on the part of the person paying it; regulation 7 in respect of a Class 2 or a Class 3 contribution paid in accordance with specified provisions of the Contributions Regulations; regulation 8 in respect of a contribution paid on, or after, the due date under an arrangement approved by the Inland Revenue under specified provisions of the Contributions Regulations.

Regulation 9 provides for an application to be made to the Department for Social Development or the Commissioners of Inland Revenue for the allocation of a national insurance number.

Regulation 10 makes consequential amendments to the Contributions Regulations.

Regulation 11 provides for the revocation of regulations set out in the Schedule to these Regulations.

These Regulations are made for the purpose only of consolidating other regulations revoked by them and accordingly, by virtue of section 149(3) of, and paragraph 9 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

These Regulations do not impose a charge on business.

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