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STATUTORY INSTRUMENTS

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**2009 No. 659**

**SOCIAL SECURITY**

**The Social Security (Additional Class 3 National Insurance Contributions) Amendment Regulations 2009**

<i>Made</i>	- - - -	<i>11th March 2009</i>
<i>Laid before Parliament</i>		<i>16th March 2009</i>
<i>Coming into force</i>	- -	<i>6th April 2009</i>

The Secretary of State makes the following Regulations in exercise of the power conferred on him by sections 122(1) and 175(1) and (3) of, and paragraph 8(1)(d) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(1) and by sections 9(1), 79(1) and (4) and 84 of the Social Security Act 1998(2).

In respect of regulation 3 and in accordance with paragraph 8(1A) of Schedule 1 to the Social Security Contributions and Benefits Act 1992, these Regulations are made with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(3).

This instrument contains only regulations which are made by virtue of, or consequential upon, section 13A of the Social Security Contributions and Benefits Act 1992(4) and is made before the end of the period of 6 months beginning with the coming into force of that section(5).

**Citation and commencement**

**1.** These Regulations may be cited as the Social Security (Additional Class 3 National Insurance Contributions) Amendment Regulations 2009 and shall come into force on 6th April 2009.

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- (1) 1992 c. 4. Section 122(1) is cited because of the meanings ascribed to "prescribe" and "Inland Revenue". Section 175(1) was amended by paragraph 29(1) and (2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Paragraph 8(1A) of Schedule 1 was inserted by paragraph 39(1) and (3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and amended by paragraphs 1 and 3 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30).
- (2) 1998 c. 14. Section 79(1) was amended by paragraphs 12 and 13(1) and (2) of Schedule 4 to the Tax Credits Act 2002 (c. 21) and by S.I. 2008/2833. Section 84 is cited due to the meaning ascribed to the word "prescribe".
- (3) By virtue of section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) references to the Commissioners of Inland Revenue in enactments are to be taken as references to the Commissioners for Her Majesty's Revenue and Customs.
- (4) Section 13A was inserted by section 135 of the Pensions Act 2008 (c. 30).
- (5) Section 173(5)(b) of the Social Security Administration Act 1992 (c. 5) provides that a statutory instrument which states that it contains only regulations made by virtue of, or consequential upon, a specified enactment and which is made before the end of the period of 6 months beginning with the coming into force of that specified enactment is not required to be referred to the Social Security Advisory Committee under Part 13 of that Act.

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

2.—(1) Regulation 3 (revision of decisions) of the Social Security and Child Support (Decisions and Appeals) Regulations 1999(6) is amended in accordance with this regulation.

(2) After paragraph (8C) insert—

“(8D) A decision made under section 8 or 10 may be revised at any time where, by virtue of regulation 6C (treatment of Class 3 contributions paid under section 13A of the Act) of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001, a contribution is treated as paid on a date which falls on or before the date on which the decision was made.”.

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

3.—(1) The Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001(7) are amended in accordance with this regulation.

(2) In regulation 4(1), for “to 6B” substitute “to 6C”.

(3) After regulation 6B insert—

### **“Treatment of Class 3 contributions paid under section 13A of the Act**

6C.—(1) This regulation applies to a Class 3 contribution paid by an eligible person under section 13A (right to pay additional Class 3 contributions in certain cases) of the Act.

(2) A contribution paid after 5th April 2009 but before 6th April 2011 shall be treated as paid on—

(a) the day on which it is paid; or

(b) the date on which the person attained pensionable age,

whichever is the earlier.

(3) A contribution paid after 5th April 2011 shall be treated as paid on the day on which it is paid.”.

Signed by authority of the Secretary for Work and Pensions

10th March 2009

*Rosie Winterton.*  
Minister of State  
Department for Work and Pensions

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(6) [S.I. 1999/991](#). The relevant amending instrument is [S.I. 2008/2667](#).

(7) [S.I. 2001/769](#). Relevant amending instruments are [S.I. 2004/1361](#) and [S.I. 2007/2582](#).

We concur in respect of regulation 3

11th March 2009

*Mike Eland.*  
*Dave Hartnett.*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments consequential to section 13A (right to pay additional Class 3 contributions in certain cases) of the Social Security Contributions and Benefits Act 1992 (c. 4).

Regulation 2 amends regulation 3 of the Social Security and Child Support (Decisions and Appeals) Regulations 1999 (S.I. 1999/991) to provide that a payment of additional Class 3 contributions under section 13A may give rise to a revision of an earlier decision on benefit.

Regulation 3 amends the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (S.I. 2001/769) to provide for when additional Class 3 contributions paid under section 13A are to be treated as paid.

A full impact assessment has not been published for this instrument as it has no impact on the private or voluntary sectors.