
STATUTORY INSTRUMENTS

2016 No. 1145

SOCIAL SECURITY

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

Made - - - - *24th November 2016*
Laid before Parliament *28th November 2016*
Coming into force - - *1st January 2017*

The Secretary of State for Work and Pensions, in exercise of the powers conferred by sections 22(5), 122, and 175(1), (3) and (4) of, and paragraph 8(1)(d) and (1A) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(1), section 35 of, and paragraph 18 of Schedule 1 to, the Jobseekers Act 1995(2), sections 9(1), 10(3), 79(1), (4), (6) and (7) and 84 of the Social Security Act 1998(3) and section 24 of, and paragraph 11 of Schedule 2 to, the Welfare Reform Act 2007(4), makes the following Regulations.

In accordance with paragraph 8(1A) of Schedule 1 to the Social Security Contributions and Benefits Act 1992, regulation 5 of these Regulations is made with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(5).

The Social Security Advisory Committee has agreed that proposals in respect of these Regulations should not be referred to it(6).

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- (1) 1992 c.4. Section 22(5) was amended by section 41(4) of, and paragraph 22 of Schedule 2 to, the Jobseekers Act 1995 (c.18) and section 28(1) of, and paragraph 9(1) and (3)(b) of Schedule 3 to, the Welfare Reform Act 2007 (c.5). Section 175(1) and (4) was amended by section 2 of, and paragraph 29 of Schedule 3 to, the Social Security Contributions (Transfers of Functions, etc.) Act 1999 (c.2) ("TOFA 1999"). Paragraph 8 of Schedule 1 was amended by paragraph 39 of Schedule 3 to TOFA 1999 and section 81 of, and paragraph 3 of Schedule 11 to, the Welfare Reform and Pensions Act 1999 (c.30). Section 122 is cited as it defines "prescribe".
- (2) 1995 c.18. Paragraph 18 of Schedule 1 was amended for certain purposes by section 147 of, and Part 1 of Schedule 14 to, the Welfare Reform Act 2012 (c.5). Section 35 is cited as it defines "prescribed" and "regulations".
- (3) 1998 c.14. Section 9 was amended by paragraph 1 of Schedule 14 to the Welfare Reform Act 2012 (subject to the savings specified in S.I. 2012/3090). Section 79 was amended by paragraph 13 of Schedule 4 to the Tax Credits Act 2002 (c.21) and S.I. 2008/2833. Section 84 is cited as it defines "prescribe".
- (4) 2007 c.5. Paragraph 11 of Schedule 2 was amended for certain purposes by section 147 of, and Part 1 of Schedule 14 to, the Welfare Reform Act 2012. Section 24 is cited as it defines "prescribed" and "regulations".
- (5) The functions of the Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference (howsoever expressed) to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (6) Section 173(1) of the Social Security Administration Act 1992 (c.5) provides that proposals in respect of regulations which would otherwise be referable to the Social Security Advisory Committee may not be so referred with the agreement of that Committee. These regulations would otherwise be referable by virtue of section 172 of that Act.

Citation and commencement

1. These Regulations may be cited as the Social Security (Credits, and Crediting and Treatment of Contributions) (Consequential and Miscellaneous Amendments) Regulations 2016 and come into force on 1st January 2017.

Treatment of contribution-based jobseeker's allowance and contributory employment and support allowance

2. A contribution-based jobseeker's allowance and a contributory employment and support allowance are to be treated as benefits for the purposes of making provision under paragraph 8(1)(d) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (power to make provision for contributions paid at one time to be treated as paid at some other time).

Amendment of the Social Security (Credits) Regulations 1975

3.—(1) The Social Security (Credits) Regulations 1975(7) are amended as follows.

(2) In regulation 7B(2) (credits for disability element of working tax credit)(8)—

(a) after sub-paragraph (a) omit “or”; and

(b) for sub-paragraph (b) substitute—

“(b) a self-employed earner whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act(9), who would otherwise be liable to pay a Class 2 contribution; or

(c) excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001(10).”.

(3) In regulation 7C(1) (credits for working tax credit)(11)—

(a) after sub-paragraph (a) omit “or”; and

(b) for sub-paragraph (b) substitute—

“(b) a self-employed earner—

(i) whose profits for the year are below the small profits threshold specified in section 11(4) of the Contributions and Benefits Act, who would otherwise be liable to pay a Class 2 contribution; or

(ii) who is excepted from liability to pay a Class 2 contribution by virtue of regulation 43 of the Social Security (Contributions) Regulations 2001.”.

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(12) are amended as follows.

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

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

(7) S.I. 1975/556.

(8) Regulation 7B was inserted by S.I. 1991/2772 and amended by S.I. 1996/2367 and 2003/455.

(9) Section 11 was substituted by section 2 of, and paragraph 3 of Schedule 1 to the National Insurance Contributions Act 2015 (c.5) with effect for the tax year 2015-16 and subsequent tax years.

(10) S.I. 2001/1004. Regulation 43 was amended by S.I. 2002/2924 and 2015/478.

(11) Regulation 7C was inserted by S.I. 1995/2558, relevant amending instruments are S.I. 2000/1483 and 2003/455.

(12) S.I. 1999/991, relevant amending instruments are S.I. 1999/1662, 2008/2667 and 2009/659.

- “bereavement allowance” means an allowance under section 39B of the Contributions and Benefits Act(13);
- “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(14);”;
- (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;”;

and
 - (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(15);”.
- (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—

 - (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)(16); 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—

(13) 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.

(14) 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.

(15) 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.

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

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

<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(17)
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(18)
Bereavement allowance	the contribution conditions set out in paragraph 5(2) and (3) of Schedule 3 to the Contributions and Benefits Act(19)
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(20)
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(21)
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(22)

(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)(23); 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

- (17) 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.
- (18) 2007 c.5. Part 1 of Schedule 1 was amended by section 13 of the Welfare Reform Act 2009.
- (19) 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).
- (20) 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.
- (21) 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.
- (22) 2014 c.19.
- (23) 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).

in respect of notice given while tax enquiry is in progress)(24) 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)(25).

(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)(26), insert—

“(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;

(24) 2014 c.26. Section 223 was amended by paragraph 6 of Schedule 18 to the Finance Act 2015 (c.11).

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

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

- (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.”.

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(27) 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—
 - “(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”; and

(iii) for “last day of the contribution quarter immediately before the contribution quarter in” substitute “day on”; and

(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”.

Amendment of the Universal Credit, Personal Independence Payment, Jobseeker’s Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations 2013

6.—(1) The Universal Credit, Personal Independence Payment, Jobseeker’s Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations 2013⁽²⁸⁾ are amended as follows.

- (2) In regulation 17 (contributions cases), after paragraph (2) insert—
 - “(3) A decision in relation to a claim for a jobseeker’s allowance or an employment and support allowance may be revised at any time where—
 - (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)⁽²⁹⁾; and
 - (b) by virtue of the contribution being so treated, the person satisfies the contribution conditions of entitlement specified in paragraph (6) in relation to that benefit.
 - (4) A decision to award a jobseeker’s allowance or an employment and support allowance may be revised at any time where on or after the date of the decision—
 - (a) any of the circumstances in paragraph (5) occur; and
 - (b) by virtue of the circumstance occurring, the person ceases to satisfy the contribution conditions of entitlement specified in paragraph (6) in relation to that benefit.
- (5) 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

⁽²⁸⁾ S.I. 2013/381.

⁽²⁹⁾ S.I. 2001/769. Regulation 7A is inserted into that instrument by regulation 5(5) of these Regulations.

- Management Act 1970 (amendment or correction of return by taxpayer or officer of the Board)(**30**);
- (b) a Class 2 contribution is returned to a person under regulation 52 of the Social Security (Contributions) Regulations 2001 (contributions paid in error)(**31**); or
 - (c) a Class 1 or a 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)(**32**) is repaid to the person.
- (6) The contribution conditions of entitlement are—
- (a) in relation to a jobseeker’s allowance, the conditions set out in section 2(1)(a) and (b) of the Jobseekers Act (the contribution-based conditions); or
 - (b) in relation to an employment and support allowance, the first and second conditions set out in paragraphs 1(1) and 2(1) of Schedule 1 to the 2007 Act (conditions relating to national insurance).
- (7) In this regulation “relevant profits” has the meaning given in section 11(3) of the Contributions and Benefits Act.”.

Signed by authority of the Secretary of State for Work and Pensions

23rd November 2016

Penny Mordaunt
Minister of State,
Department for Work and Pensions

The Commissioners for Her Majesty’s Revenue and Customs concur

24th November 2016

Jim Harra
Justin Holliday
Two of the Commissioners for Her Majesty’s
Revenue and Customs

(30) 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.9). Section 9ZB was inserted by paragraph 2(2) of Schedule 29 to the Finance Act 2001 (c.9) and amended by section 119(1) of the Finance Act 2008 (c.9).

(31) S.I. 2001/1004.

(32) 2014 c.26.

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend the Social Security (Credits) Regulations 1975 (S.I. 1975/556), the Social Security and Child Support (Decisions and Appeals) Regulations 1999 (S.I. 1999/991), the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (S.I. 2001/769) and the Universal Credit, Personal Independence Payment, Jobseeker's Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations 2013 (S.I. 2013/381). The amendments are consequential on the changes made by the National Insurance Contributions Act 2015 (c.5) to reform the payment and collection of Class 2 contributions, and the introduction of accelerated payment of contributions by that Act. These Regulations also make various tidying-up miscellaneous amendments.

Regulation 2 makes provision for a contribution-based jobseeker's allowance and a contributory employment and support allowance to be treated as benefits for certain purposes of the Social Security Contributions and Benefits Act 1992.

Regulation 3 makes amendments to regulation 7B and 7C of the Social Security (Credits) Regulations 1975 that are consequential on the reform of the payment and collection of Class 2 contributions.

Regulation 4 makes consequential amendments to regulation 3 of the Social Security and Child Support (Decisions and Appeals) Regulations 1999 to provide that a decision to award a relevant contributory benefit may be revised at any time where the contribution record is altered subsequently resulting in a different amount of benefit being paid to the contributor, including a nil amount. This would happen where further contributions are posted on the record or removed from the record. In this latter case, the contributions were repaid under the accelerated payments regime or because they had been paid in error. Regulation 6 makes similar amendments to the Universal Credit, Personal Independence Payment, Jobseeker's Allowance and Employment and Support Allowance (Decisions and Appeals) Regulations 2013 in relation to "new style" contribution-based jobseeker's allowance and contributory employment and support allowance. These new style benefits have been introduced alongside Universal Credit. The legislation relating to income-based jobseeker's allowance and income-related employment and support allowance has been repealed.

Regulation 5 makes consequential amendments to set out how late paid Class 2 contributions are to be treated for the purposes of entitlement to a contributory benefit. It also provides how Class 2 contributions paid in accordance with the self-assessment changes are to be treated for the purposes of certain contributory benefits. It also makes miscellaneous amendments to the cross-references so they refer to the relevant provision in the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

An impact assessment has not been produced for this instrument as it has no impact on business or civil society organisations.