STATUTORY INSTRUMENTS

2008 No. 3099

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No.6) Regulations 2008

Made - - - -	*4th December 2008*
Laid before Parliament	*4th December 2008*
Coming into force - -	*27th December 2008*

The Treasury make these Regulations in exercise of the powers conferred by sections 12(6) and 13(7) of the Social Security Contributions and Benefits Act 1992(**a**) and sections 12(6) and 13(7) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**) and now exercisable by them.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No.6) Regulations 2008 and shall come into force on 27th December 2008.

Amendment of the Social Security (Contributions) Regulations 2001

2.—(1) The Social Security (Contributions) Regulations 2001(**c**) are amended as follows.

(2) After regulation 65C(**d**) insert—

"Late payment of voluntary Class 2 and 3 contributions for tax year 2006-07

65D.—(1) Paragraph (3) applies where a person who meets the conditions in paragraph (2)—

(a) is entitled, but not liable, to pay a Class 2 or Class 3 contribution in respect of the tax year 2006-07; and

(b) pays the contribution after the end of that year, but not later than 5th April 2013.

(2) The conditions are that—

(a) the person will reach pensionable age on or after 6th April 2010; and

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(**a**) 1992 c.4. Sections 12 and 13 were respectively amended by paragraphs 13 and 14 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2.).

(**b**) 1992 c.7. Sections 12 and 13 were respectively amended by paragraphs 14 and 15 of Schedule 3 to the Social Security contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(**c**) S.I. 2001/1004, amended by S.I. 2008/607, there are other amending instruments but none is relevant. Regulation 156(3) contains a rule of construction which provides that in the application of these Regulations to Northern Ireland, a reference to an enactment applying only in Great Britain is to be construed as a reference to the corresponding enactment having effect there.

(**d**) Regulation 65C was inserted by regulation 3 of S.I. 2008/607.

(b) the person has been precluded from regular employment by responsibilities at home in any year.

(3) Notwithstanding sections 12(3) and 13(6) of the Act(**a**), the amount of the contribution shall be calculated by reference to the weekly rate which would have been payable if it had been paid during the tax year 2006-07.

(4) A person is precluded from regular employment by responsibilities at home in any year if they are taken to be such a person within the meaning of regulations made under paragraph 5(7)(b) of Schedule 3 to the Act(**b**).".

Frank Roy
Steve McCabe

4th December 2008 — Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

Regulation 2 inserts a new regulation 65D. This provides that voluntary Class 2 and 3 contributions for the tax year 2006-07 which are paid late shall be computed by reference to the weekly rate which would have applied if the contribution had been paid during that tax year rather than what will usually be a higher weekly rate in the tax year they are actually paid. The regulation applies to contributors who have been precluded from regular employment by responsibilities at home in any year. These persons will be entitled to "home responsibilities protection". Further conditions are that the contributors reach pensionable age on or after 6th April 2010 and the contributions are paid no later than 5th April 2013.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

(**a**) Regulation 1(2) of S.I. 2001/1004 defines "the Act" as meaning the Social Security Contributions and Benefits Act 1992.
(**b**) The current regulations made under paragraph 5(7)(b) of Schedule 3 to the Act are contained in regulation 2 of the Social Security Pensions (Home Responsibilities) Regulations 1994 (S.I. 1994/704).

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