

1992 No. 669

SOCIAL SECURITY

**The Social Security (Contributions) Amendment
(No. 5) Regulations 1992**

<i>Made - - - -</i>	<i>10th March 1992</i>
<i>Laid before Parliament</i>	<i>13th March 1992</i>
<i>Coming into force -</i>	<i>6th April 1992</i>

The Secretary of State for Social Security, in exercise of powers conferred by section 166(1) to (3A) of, and paragraph 6(1)(c) and (d) of Schedule 1 to, and Schedule 20 to, the Social Security Act 1975(a) and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it(b), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 5) Regulations 1992 and shall come into force on 6th April 1992.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(c).

[Regulation 2 amends regulation 1(2) of S.I. 1979/591.]

[Regulation 3 amends regulation 37 of S.I. 1979/591.]

[Regulation 4 amends regulation 38 of S.I. 1979/591.]

Signed by authority of the Secretary of State for Social Security.

10th March 1992

Henley
Parliamentary Under-Secretary of State,
Department of Social Security

(a) 1975 c.14. Section 166(3) was amended by the Social Security Act 1989 (c.24), Schedule 8, paragraph 10(1); section 166(3A) was inserted by the Social Security Act 1986 (c.50), section 62(1). Schedule 20 is cited because of the meaning ascribed to the words “prescribe” and “regulations”

(b) See Social Security Act 1986, section 61(1)(b) and (10). The Social Security Act 1989, Schedule 8, paragraph 12(4) added a definition of “regulations” to section 61(10) of the Social Security Act 1986.

(c) S.I. 1979/591.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 3 amends regulation 37 of the principal Regulations (reallocation of contributions for benefit purposes), to provide that where an employed earner’s employment commences in one tax year and the first payment of earnings from that employment is made in the following tax year, the employed earner may apply to the Secretary of State to have the contributions paid in respect of the first payment of earnings treated as paid in respect of the tax year in which the employment commenced.

Regulation 4 amends regulation 38 of the principal Regulations (treatment of late paid contributions for the purpose of entitlement to contributory benefits).

Regulation 4(4) substitutes paragraphs (7) and (8) for regulation 38(7), which makes provision for determining whether the contribution condition for a maternity allowance is satisfied.

The substituted paragraph (7) provides for a contribution to be treated as paid on the due date if it is paid before the beginning of the period which would be the maternity allowance period in relation to the claimant, where that period would begin 6 weeks or more before the expected week of confinement; or, where that period would begin less than 6 weeks before the expected week of confinement, if it is paid before the beginning of the 6th week before the expected week of confinement. Paragraph (8) provides for the interpretation of paragraph (7).

Regulations 2 and 4(2) and (3) make minor consequential amendments to regulations 1(2) (interpretation) and 38(2) and (5), respectively, of the principal Regulations.