

2007 No. 2582

SOCIAL SECURITY

**The Social Security (National Insurance Credits)
Amendment Regulations 2007**

<i>Made</i> - - - -	<i>4th September 2007</i>
<i>Laid before Parliament</i>	<i>7th September 2007</i>
<i>Coming into force</i> -	<i>1st October 2007</i>

The Secretary of State for Work and Pensions, with the concurrence of the Commissioners for Her Majesty's Revenue and Customs in relation to regulation 4, makes the following Regulations in exercise of the powers conferred by sections 22(5), 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(a) and sections 9(1)(a), 79(4) and 84 of the Social Security Act 1998(b).

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

Citation and commencement

1. These Regulations may be cited as the Social Security (National Insurance Credits) Amendment Regulations 2007 and shall come into force on 1st October 2007.

[Regulation 2 inserts regulations 8D to F into S.I. 1975/556.]

[Regulation 3 amends regulation 3 of S.I. 1999/991.]

[Regulation 4 amends regulations 1, 4 & inserts regulation 6B into S.I. 2001/769.]

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

1st September 2007

Mike O'Brien
Minister of State,
Department for Work and Pensions.

(a) 1992 c. 4. Section 122(1) is cited because of the meanings ascribed to "prescribe" and "Inland Revenue". Section 175(1) is amended by the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), Schedule 3, paragraph 29(3). Paragraph 8(1A) is inserted by that Act, Schedule 3, paragraph 39(3) and amended by the Welfare Reform and Pensions Act 1999 (c. 30), Schedule 11, paragraph 3. Under 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.

(b) 1998 c. 14. Section 84 is cited because of the meaning ascribed to the word "prescribe".

(c) See section 173(1)(b) of the Social Security Administration Act 1992 (c. 5). Paragraph 104(a) of Schedule 7 to the Social Security Act 1998 added that Act to the list of "relevant enactments" in respect of which regulations must normally be referred to the Committee.

The Commissioners for Her Majesty's Revenue and Customs hereby concur in relation to regulation 4.

*Mike Eland
Paul Gray*

4th September 2007

Two of the Commissioners for Her Majesty's Revenue and
Customs.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend three sets of regulations—

- (a) the Social Security (Credits) Regulations 1975 (S.I.1975/556) so that certain claimants—
 - (i) previously entitled to incapacity benefit as a result of satisfying the contribution condition referred to in paragraph 2(3)(a) of Schedule 3(1) to the Social Security Contributions and Benefits Act 1992 (c. 4); or
 - (ii) who wish to satisfy the condition referred to in paragraph 5(3)(a) of Schedule 3 to that Act for a retirement pension or in section 2 of the Jobseekers Act 1995 (c. 18) for contribution-based jobseeker's allowance,

and whose National Insurance contributions record had previously contained earnings credited by virtue of official error deriving from a failure to transpose correctly certain information from the Department for Work and Pensions' computer system to Her Majesty's Revenue and Customs' computer system (NIRS2) will be credited with earnings to enable them to be entitled to incapacity benefit, a retirement pension or a contribution-based jobseeker's allowance (regulation 2);

- (b) the Social Security and Child Support (Decisions and Appeals) Regulations 1999 (S.I.1999/991) so that decisions to award retirement pensions, contribution-based jobseeker's allowance, incapacity benefit and bereavement benefits, need not be revised for the official error referred to above (regulation 3);
- (c) the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001 (S.I.2001/769) so that certain Class 2 and Class 3 contributions which may have been paid after the due date as a result of official error but less than six years after the end of the year in which they were advised of the error, are to be treated as paid on the day on which they are paid so as to give rise to entitlement to contributory benefits (regulation 4).

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

(1) Amended by Correction Slip. Page 6, in the Explanatory Note, paragraph (a)(i), line two: "...paragraph 2(3)(b) of Schedule 3..." should read, "...paragraph 2(3)(a) of Schedule 3...".