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STATUTORY INSTRUMENTS

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**2013 No. 718**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
(Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>25th March 2013</i>
<i>Laid before Parliament</i>		<i>26th March 2013</i>
<i>Coming into force</i>	- -	<i>18th April 2013</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 1(6), 13(1) and 175(4) of the Social Security Contributions and Benefits Act 1992(1) and sections 1(6), 13(1) and 171(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and now exercisable by them.

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Contributions) (Amendment) Regulations 2013 and come into force on 18th April 2013.

**Amendment of the Social Security (Contributions) Regulations 2001**

- 2.—(1) The Social Security (Contributions) Regulations 2001(3) are amended by paragraph (2).  
(2) In regulations 50C(2)(c) and 61B(2)(c) for “2017” substitute “2016”.

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(1) 1992 c. 4. Section 1(6) of the Social Security Contributions and Benefits Act 1992 (“the Act”) was amended by paragraph 56 of Schedule 7 to the Social Security Act 1998 (c. 14). The power to make regulations under section 1(6) of the Act was transferred to the Treasury by paragraph 1 of Schedule 3 to the Social Security (Transfer of Functions, etc.) Act 1999(c.2) (“the Transfer Act”). Section 13(1) of the Act was amended, and the power to make regulations under it transferred to the Treasury, by paragraph 14(2) of Schedule 3 to the Transfer Act. Section 175(4) of the Act was amended by paragraph 29 of Schedule 3 to the Transfer Act.

(2) 1992 c. 7. Section 1(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Northern Ireland Act”) was amended by paragraph 38(3) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)). The power to make regulations under section 1(6) of the Northern Ireland Act was transferred to the Treasury by paragraph 2 of Schedule 3 to the Social Security (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”). Section 13(1) of the Northern Ireland Act was amended, and the power to make regulations under it transferred to the Treasury, by paragraph 15(2) of Schedule 3 to the Transfer Order.

(3) S.I. 2001/1004; relevant amendments were made by S.I. 2013/622. There are other amending instruments none of which are relevant.

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**Consequential provision**

3. Where the contributor reaches pensionable age on or after 6th April 2016 but before 6th April 2017 the reference to 6th April 2013 in regulations 50C(4) and 61B(4) is to be read as a reference to 18th April 2013.

*Anne Milton*  
*Robert Goodwill*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

25th March 2013

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## EXPLANATORY NOTE

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

These Regulations amend the Social Security (Contributions) Regulations 2001 (“the Principal Regulations”).

The Principal Regulations make provision, amongst other things, for the payment of voluntary National Insurance contributions (voluntary Class 2 and Class 3). The Principal Regulations make provision for those contributions to be made, subject to certain conditions, within a period of 6 years from the contribution year to which they relate.

The Principal Regulations were amended by the Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013 (S.I. 2013/622) to make provision to extend the period of time in which to make voluntary contributions for contributors who will reach pension age on or after 6th April 2017 and, as a consequence of the unavailability of pension statements between 2013-14 and 2016-17 (inclusive), will not be in a position to make an informed decision regarding payment of voluntary contributions for the tax years 2006-07 to 2016-17.

As a consequence of the introduction of the Single Tier Pension being brought forward to 2016, it is necessary to make provision to enable voluntary contributors who will reach pension age on or after 6th April 2016 to be able to take advantage of the extended period. These Regulations make a further amendment to the Principal Regulations in order to make that provision.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.