
STATUTORY INSTRUMENTS

2014 No. 2746

SOCIAL SECURITY

**The Social Security Class 3A Contributions
(Amendment) Regulations 2014**

Made - - - - 13th October 2014
Laid before Parliament 14th October 2014
Coming into force in accordance with regulation 1(2)
and (3)

The Treasury make the following Regulations in exercise of the powers conferred by sections 14B(1), 14B(2) and 14B(4) and 14C(2) and 14C(3), of the Social Security Contributions and Benefits Act 1992(1) and sections 14B(1), 14B(2) and 14B(4) and 14C(2) and 14C(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2).

Citation and commencement

1. (1) These Regulations may be cited as the Social Security Class 3A Contributions (Amendment) Regulations 2014.

(2) Regulations 1, 2 and 4 come into force in Great Britain on 12th October 2015.

(3) Regulations 1, 3 and 4 come into force in Northern Ireland on the same day as the coming into force for all purposes of paragraph 17 of Schedule 15 to the Pensions Act 2014(3).

Amendment of the Social Security Contributions and Benefits Act 1992

2. For section 14A(1) of the Social Security Contributions and Benefits Act 1992 (Class 3A contributions in return for units of additional pension) substitute—

“(1) An eligible person is entitled to pay a Class 3A contribution before the cut-off date, in return for a unit of additional pension.

(1A) The cut-off date is—

(a) 5th April 2017, or

(1) 1992 c. 4. Sections 14A, 14B and 14C were inserted by paragraph 3 of Schedule 15 to the Pensions Act 2014 (c. 19).
(2) 1992 c. 7. Sections 14A, 14B and 14C were inserted by paragraph 17 of Schedule 15 to the Pensions Act 2014.
(3) 2014 c. 19.

- (b) if later the end of the 30-day period beginning with the day on which the person is sent information about Class 3A contributions by Her Majesty's Revenue and Customs in response to a request made before 6th April 2017.”.

Amendment of the Social Security Contributions and Benefits (Northern Ireland) Act 1992

3. For section 14A(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 3A contributions in return for units of additional pension) substitute—

“(1) An eligible person is entitled to pay a Class 3A contribution before the cut-off date, in return for a unit of additional pension.

(1A) The cut-off date is—

- (a) 5th April 2017, or
- (b) if later the end of the 30-day period beginning with the day on which the person is sent information about Class 3A contributions by Her Majesty's Revenue and Customs in response to a request made before 6th April 2017.”.

Amendment of the Social Security (Contributions) Regulations 2001

4. (1) The Social Security (Contributions) Regulations 2001⁽⁴⁾ are amended as follows.

(2) After regulation 56 (return of precluded Class 3 contributions) insert—

“Repayment of Class 3A contributions

56A. (1) Where a Class 3A contribution has been paid, the contribution shall be repaid if one or more of the following conditions are satisfied—

- (a) the person who paid the contribution (“the contributor”) dies within the period of 90 days beginning with the date of payment of the contribution, or
- (b) the contributor makes an application to HMRC⁽⁵⁾ for repayment within the period of 90 days beginning with the date of payment of the contribution.

(2) Where a Class 3A contribution is repaid, any amounts received under section 45(1)(b) or (2)(e)⁽⁶⁾ of the Act⁽⁷⁾ in return for that contribution shall be deducted from the repayment.”.

13th October 2014

Mark Lancaster
Gavin Barwell
Two of the Lords Commissioners of Her
Majesty's Treasury

(4) [S.I. 2001/1004](#), amended by [S.I. 2009/600](#); there are other amending instruments but none are relevant.

(5) HMRC is defined in regulation 1(2) of the Social Security (Contributions) Regulations 2001. The definition was inserted by regulation 3 of [S.I. 2009/600](#).

(6) Section 45(1)(b) and (2)(e) were inserted by paragraph 7 of Schedule 15 to the Pensions Act 2014.

(7) The Act is defined in regulation 1(2) of the Social Security (Contributions) Regulations 2001.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Paragraph 3 of Schedule 15 to the Pensions Act 2014 (“the Pensions Act”) (c. 19) inserted sections 14A, 14B and 14C into the Social Security Contributions and Benefits Act 1992 (“the Act”) (c. 4). Paragraph 17 of Schedule 15 to the Pensions Act inserted sections 14A, 14B and 14C into the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Northern Ireland Act”) (c. 7). Section 14A of both the Act and the Northern Ireland Act gives an eligible person the right to pay a Class 3A national insurance contribution to obtain a unit of additional pension.

Regulation 1 provides that these Regulations, with the exception of regulation 3 (which applies only to Northern Ireland), come into force on 12th October 2015 in Great Britain. With the exception of regulation 2 (which only applies to Great Britain) these regulations come into force in Northern Ireland on the same day as paragraph 17 of Schedule 15 to the Pensions Act is brought into force for all purposes by an appointed day order.

Regulation 2 amends section 14A(1) of the Act and, as a consequence of that amendment, the option to pay a Class 3A contribution will be removed after 5th April 2017.

Regulation 3 makes an identical amendment to section 14A(1) of the Northern Ireland Act.

Regulation 4 amends the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) to specify the circumstances in which a Class 3A contribution may be repaid.

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