
STATUTORY INSTRUMENTS

2014 No.

SOCIAL SECURITY

**The Social Security (Miscellaneous Amendment) Regulations
2014**

<i>Made</i>	- - - -	xxx
<i>Laid before Parliament</i>		xxx
<i>Coming into force</i>	- -	***

Citation, commencement and effect.

1.—(1) These Regulations may be cited as the Social Security (Miscellaneous Amendments) Regulations 2014 and come into force on 6 April 2015.

(2) The amendments made by Part 2 of these Regulations have effect for women with an expected week of confinement beginning on or after 12 July 2015.

PART 1

Amendment of the Social Security Regulations 2001

Amendment of the Social Security Contributions Regulations 2001

2. The Social Security Contributions Regulations 2001(a) are amended as follows.

New regulation 90A

3. After regulation 90 insert—

“Class 2 contributions - maternity allowance

90A.—(1) This regulation applies in connection with maternity allowance under section 35 or 35B of the Act.

(2) A person who is, or will be, either liable or entitled to pay a Class 2 contribution in respect of a week in a tax year may pay a Class 2 contribution in respect of that week at any time in the period —

- (a) beginning with that week, and
 - (b) ending with 31 January next following the end of the relevant tax year.
- (3) Where a person pays a Class 2 contribution in accordance with paragraph (2)

above —

- (a) the contribution is to be treated, before the end of the tax year, as a Class 2 contribution under section 11(6) of the Act;
- (b) the contribution is to be treated after the end of the tax year—
 - (i) if the person is liable under section 11(2) of the Act to pay a Class 2 contribution in respect of that week, as a Class 2 contribution under section 11(2) of the Act;
 - (ii) otherwise, as a Class 2 contribution under section 11(6) of the Act.”.

PART 2

Amendment of the Social Security (Maternity Allowance) (Earnings) Regulations 2000

- 4. Amend the Social Security (Maternity Allowance) (Earnings) Regulations 2000 as follows.
- 5. In regulation 1(2) omit the definition of “certificate of small earnings exception”.
- 6. In regulation 3(a) omit the words “and she does not hold a certificate of small earnings exception in respect of that week”.
- 7. In regulation 3(b) for the words “, where she holds a certificate of small earnings exception” substitute “if she could have paid but has not paid such a contribution”.

Name

Name

[Date]

Two of the Lords Commissioners of Her Majesty's Treasury