

**CHAPTER 36:01
NATIONAL INSURANCE AND SOCIAL SECURITY ACT**

SUBSIDIARY LEGISLATION

CONTRIBUTION (REGULATIONS)

Made under sections 14, 17 and 51

1. These Regulations may be cited as the National Insurance and Social Security (Contributions) Regulations, and shall come into operation on the appointed day.*

Citation and Commencement.

2. In these Regulations-

Interpretation.

"Contribution Week" means a period of seven days commencing after twelve o'clock midnight on each Sunday and ending twelve o'clock midnight on the Sunday next following.

"Due Date" means, in relation to any Contribution, the date on which that Contribution was due to be paid.

"Employed Person's Contribution" means that part of the Contribution which, by the National Insurance and Social Security (Collection of Contributions) Regulations, is payable by the Employer, and recoverable from the wages of the Employed Person.

Exemption from liability for Contributions in certain circumstances.

3. (1) An Insured Person and his Employer shall be exempt from liability to pay Contributions for any Contribution Week-

(a) In which no work is done by the Insured Person, and for which no wages or wages amounting to less than the equivalent of one day's Pay, as determined by the Board in respect of that week, are paid to the Insured Person by the Employer; or

(b) For the whole of which the Insured Person received Sickness Benefit, Maternity Benefit or Injury Benefit:

Provided that the Employer shall still be liable to pay the Contributions to cover the said Employee for Industrial Benefits, under the National Insurance and Social Security (Industrial Benefit) Regulations.

(2) For any Contribution Week during which an Insured Person is engaged in full-time unpaid apprenticeship, he and his Employer shall be exempt from liability to pay Contributions.

* 29 th September, 1969.

(3) Nothing in Paragraph (1) shall be deemed to affect the liability of an Insured Person and his Employer, to pay Contributions for any Contribution Week in which the Insured Person is on Leave of Absence from his employment, if Contributions are normally payable with respect to the employment of such person.

Disposal of Contributions improperly paid.

4. Where Contributions are paid which are of the wrong class or at the wrong rate, the Board may treat them as paid on account of the

Contributions properly payable.

**Return of
Contributions
paid in error.**

5. (1) Subject to the provisions of Regulation 4 and of this Regulation, any Contributions paid by a person or his Employer under the erroneous belief that the Contributions were payable by, or in respect, or on behalf of that person, shall be returned by the Board to that person or his Employer, as the case may require, if application to that effect is made in writing to the Board within the appropriate time specified in Paragraph (4).

(2) In calculating the amount of any repayment to be made under this Regulation to such person or Employer, there shall be deducted-

(a) In the case of Employer's Contributions and Contributions as an Insured Person, the amount of any Contributions paid under erroneous belief as aforesaid which have, under the provisions of Regulation 4, been treated as paid on account of other Contributions; and

(b) In the case of Contributions as an Insured Person, the amount, if any, paid to that person (and to any other person on the basis of the erroneous belief) by way of benefit which would not have been paid had the Contributions (in respect of which an application for their return is duly made in accordance with Paragraph (4)) not been paid in the first instance.

(3) Contributions erroneously paid by an Employer on behalf of any person and not recovered from him, may be repaid to the Employer instead of to that person, but if so recovered, may be repaid to that person or with his consent in writing, to his Employer on his behalf.

(4) A person desiring to apply for the return of any Contribution paid under an erroneous belief as aforesaid, shall make the application within five years from the date the error was made in such form and in such manner as the Board may from time to time determine.

(5) In this Regulation, the expression "**Due Date**" means the date on which the Contribution, if it had been payable, would have been due to be paid.

(6) In its application to Contributions payable under Part II of the National Insurance and Social Security (Collection of Contributions) Regulations, this Regulation shall have effect subject to the following provisions:

(a) The time within which the application shall be made by a person desiring to apply for the return of any such Contribution paid under an erroneous belief as aforesaid, shall be two years from the end of the year during which the Contribution was paid, or such longer time as the Board may allow if it is satisfied that that person had good cause for not applying within those two years.

(b) This Paragraph shall apply to any part of a Contribution as they apply to that Contribution.

6. (1) Where a Contribution payable by an Employer in respect or on behalf of an Insured Person is paid after the due date or is not paid, and the delay or failure in making payment thereof is shown to the satisfaction of the Board not to have been with the consent or connivance of, or attributable to any negligence on the part of the Insured Person, the Contribution shall, for the purpose of any right to benefit, be treated as paid on the due date.

**Treatment for
purpose of any
Benefit, of late
paid or unpaid
Contributions
without consent,
connivance or
negligence of
Employed Person.**

(2) Regulations 8, 9 and 10 shall, in their application to a Contribution payable by an Employer on behalf of an Insured Person, have effect subject to this Regulation.

Treatment for purpose of any Benefit, of Contributions paid late through ignorance or error.

7. In the case of a Contribution paid after the due date, where-

(a) The Contribution is paid after the time when it would, under the following provisions of these Regulations, have been treated as paid, for the purposes of the right to a Benefit; and

(b) The failure to pay the Contribution before that time is shown to the satisfaction of the Board to be attributable to ignorance or error on the part of the Insured Person, which was not due to any failure on his part to exercise due care and diligence, the Board may direct that for the purposes of Regulation 9 or 10, the Contributions shall be treated as having been paid on such earlier day as it may consider appropriate in the circumstances and those provisions shall have effect subject to any such direction.

8. (1) For the purpose of any right to Sickness Benefit or Maternity Benefit, a Contribution paid after the due date shall, in determining whether the relevant Contribution Conditions are satisfied as respects the number of Contributions paid in respect of the period between entry into insurance and the day for which Benefit is claimed, be treated for the purpose of the right to any such Benefit in respect of any day before the date on which payment of the Contribution is made, as not paid; and

Treatment for purpose of Sickness or Maternity Benefit of late paid Contributions.

(a) For the purpose of the right to any such Benefit in respect of any other day, as paid on the date on which payment of the Contribution is made.

(2) For the purpose aforesaid, in determining whether the relevant Contribution Conditions are satisfied in whole or in part as respects the number of Contributions paid or credited in respect of the last prescribed Contribution Period before the day for which Sickness Benefit or Maternity Benefit is claimed, a Contribution paid after the due date shall be treated-

(a) If after the commencement of incapacity for work and whilst incapacity continues, or during the period for which Maternity Benefit would otherwise be payable, as the case may be, as not paid in respect of any day before the expiry of a period of forty-two days (including Sundays) from and including the date on which payment of that Contribution is made, and as paid at the expiry of that period in relation to the right to such Benefit in respect of any other day;

(b) If paid after the cessation of incapacity for work or the said period, referred to in Subparagraph (a) as the case may be, as not paid.

Treatment for purpose of Old Age or Invalidity Benefits of late paid Contributions.

9. For the purpose of any right to Old Age Benefit or Invalidity Benefit, a Contribution paid after the due date shall be treated-

(a) If paid before the expiration of twelve months next following the end of the year in which it became payable, as paid on the due date;

(b) If paid at any other time, as not paid.

Treatment for purpose of Funeral Benefit of late paid Contributions.

10. For the purpose of any right to Funeral Benefit, a Contribution paid after the due date shall be treated as not paid, if the Contribution is paid

after the date of the death of the person in respect of whom the Grant is claimed.

**Refund of
Contributions to
certain elderly
Entrants.**

11. (1) Where an Insured Person attains the age of sixty years on a date not more than a year after he becomes an Insured Person then, for each Contribution paid in respect of any Contribution Week falling within the said year, he shall, after attaining the age of sixty years, be entitled to a refund of the Employed Person's Contributions.

(2) An Application for a refund, pursuant to Paragraph (1), shall be in writing addressed to the Office of the Board, and shall be made within two years from the date the Insured Person attained the age of sixty years.
