

National Insurance and Social Security

Cap. 47.

**NATIONAL INSURANCE AND SOCIAL SECURITY
(CONTRIBUTIONS) REGULATIONS, 1967**

1967/44.
1970/10.
1988/116.
2002/149.
2006/135.

Authority: These Regulations were made on 28th March, 1967 by the Minister under section 50 of the *National Insurance and Social Security Act*.

Commencement: 5th June, 1967.

1. These Regulations may be cited as the *National Insurance and Social Security (Contributions) Regulations, 1967*. Short title.

2. For the purposes of these Regulations, the expression

Interpreta-
tion.

"the Act" means the *National Insurance and Social Security Act*; Cap. 47.

"appointed day" means the day appointed by the Cabinet pursuant to section 49 of the Act as the appointed day for the purposes of section 12(1) of the Act;

"Collection Regulations" means the *National Insurance and Social Security (Collection of Contributions) Regulations, 1967*; 1988/116.

"contribution" means insurance contribution;

"contribution year" has the meaning assigned to it in regulation 2 of the Collection Regulations;

"due date" means, in relation to any contribution, the date on which that contribution was due to be paid;

and other expressions have the same meanings as in the Act.

Exemption from, and liability to, contributions in certain circumstances.

3. (1) An employed 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 employed person and the earnings of the employed person amount to less than, or are calculated to amount to less than, the minimum earnings on which contributions are payable under the Collection Regulations; or

(b) for the whole of which the employed person receives sickness, maternity, employment injury or unemployment benefit.

(2) For any contribution week during which an employed person is engaged in full-time unpaid apprenticeship, he and his employer shall be exempt from liability to pay contributions.

(3) Nothing in paragraph (1) shall be deemed to affect the liability of an employed person and his employer to pay contributions for any contribution week in which the employed person is on leave, 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 (if any) 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 a person or an 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.

(4) A person desiring to apply for the return of any contribution paid under erroneous belief as aforesaid shall make the application in such form and in such manner as the Board may from time to time determine, and any such application shall be made,

- (a) if the contribution was paid at the due date, within 2 years from the date on which that contribution was paid; or
- (b) if the contribution was paid at a later date than the due date, within 2 years from the due date or within 12 months from the date of actual payment of the contribution, whichever period ends later.

(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.

1967/48. (6) In its application to contributions payable under Part II of the Collection Regulations, this regulation shall have effect subject to the following provisions, namely:

- (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 erroneous belief as aforesaid shall be 2 years from the end of the contribution 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 2 years;
- (b) the provisions of this paragraph shall apply to any part of a contribution as they apply to that contribution.

Treatment for purpose of any benefit, of late paid or unpaid contributions without consent, connivance or negligence of employed person.

6. (1) Where a contribution payable by an employer in respect or on behalf of an employed 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 employed person, the contribution shall, for the purpose of any right to benefit, be treated as paid on the due date.

(2) The provisions of regulations 8, 9 and 10 shall in their application to a contribution payable by an employer on behalf of an employed person, have effect subject to the provisions of 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 the provisions 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. For the purpose of any right to sickness or maternity benefit, a contribution paid after the due date in respect of an employed person or a self-employed person, if paid

Treatment for purpose of sickness or maternity benefit of late paid contributions. 2006/135.

- (a) after the commencement of incapacity for work and whilst incapacity continues; or
- (b) during the period for which maternity benefit would otherwise be payable,

shall be treated

- (i) as not paid in respect of any day before the expiry of a period of 42 days (including Sundays) from and including the date on which payment of the contribution is made;
- (ii) as not paid after the cessation of incapacity for work or the said period;
- (iii) as paid at the expiry of that period in relation to the right to such benefit in respect of any other day.

9. For the purpose of any right to old age contributory pension or grant, or of invalidity benefit, a contribution paid after the due date shall be treated,

Treatment for purpose of old age contributory pension or grant or invalidity benefit of late paid contributions.

- (a) if paid before the expiration of 12 months next following the end of the contribution 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 grant of late paid contributions.

10. For the purpose of any right to a funeral grant, 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. 2002/149.

11. (1) Where an employed person attains pensionable age on a date not more than 13 contribution weeks after he becomes an employed person, then, for each contribution paid in respect of any contribution week falling within the said 13 contribution weeks, he shall after attaining pensionable age be entitled to a refund of the employed person's contribution.

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(2) Where an employed person attains pensionable age on a date not more than 49 weeks after he becomes an employed person, then, for each contribution paid in respect of him, he shall be entitled to a refund of that element of his contributions which represents invalidity, old age, and survivors' benefit.

(3) An application for a refund under this regulation shall be in writing addressed to the office of the Board and shall be made,

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(i) in respect of an application under paragraph (1), within 3 months from the date on which the employed person attained pensionable age; and

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(ii) in respect of an application under paragraph (2), within 2 years from the date on which the employed person attained pensionable age, or such longer period as the Board may allow if it is satisfied that that person had good cause for not submitting an application within the specified time.

(4) Paragraph (3) shall be deemed to have come into operation on 5th June, 1967.