

SCHEDULES

SCHEDULE 6

MINOR AND CONSEQUENTIAL AMENDMENTS

Return of Class 2 contributions paid by low-earners

7. In Schedule 1 to the principal Act (contributions: supplementary provisions), in paragraph 6(1) (matters for which regulations may provide), after the paragraph (gg) inserted by Article 4 of the 1989 Order insert the following paragraphs—

“(gh) for the repayment, on the making of an application in the prescribed manner and within the prescribed time, of Class 2 contributions paid by a person in respect of a period which consists of, or falls within, a tax year for which his earnings from employment as a self-employed earner were, or were such as to be treated by regulations under subsection (5) of section 7 of this Act as being, at a lower rate than the one specified in that subsection for that year;

(gj) for excepting a person from liability for contributions repaid by virtue of paragraph (gh) above, to the extent that he would not have been so excepted by virtue of section 7(5) of this Act;”.