
EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations apply to cases where primary Class 1 contributions have been paid in error because the individual concerned was not an employed earner.

Regulation 2 sets out the conditions which must be satisfied before section 61A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Act”) can apply to an individual.

Regulation 3 provides, where section 61A of the Act applies and the Department of Health and Social Services (“the Department”) considers it appropriate, for the individual’s entitlement to additional pension or to the additional pension element in a transitional award of incapacity benefit to be determined as though he had been an employed earner and the contributions in question had been properly paid. It also provides for any minimum contributions paid by the Department to a personal pension scheme chosen by the individual to be treated as properly paid.

Regulation 4 makes a consequential amendment to regulation 32 of the Social Security (Contributions) Regulations (Northern Ireland) 1979 to prevent the refund of primary Class 1 contributions to the individual in cases where regulation 3 of these Regulations applies.

Section 61A of the Act, one of the enabling provisions under which these Regulations are made, was inserted by Article 130 of the Pensions (Northern Ireland) Order 1995 which came into operation on 16th December 1995 by virtue of Article 1(3) of that Order.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Social Security in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.