

1962. No. 65

[C]

NATIONAL INSURANCE

Contributions

REGULATIONS, DATED 28TH MARCH, 1962, MADE BY THE NATIONAL INSURANCE JOINT AUTHORITY AND THE MINISTRY OF LABOUR AND NATIONAL INSURANCE, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE NATIONAL INSURANCE ACT (NORTHERN IRELAND), 1946.

The National Insurance Joint Authority, in exercise of powers conferred by sections 9(3) and 74(5) of the National Insurance Act (Northern Ireland), 1946(a), and the Ministry of Labour and National Insurance, in exercise of powers conferred by sections 2(5), 4(4), 5, 6(1), 7, 57 and 58 of that Act, in either case in conjunction with the Ministry of Finance so far as relates to matters with regard to which the Ministry of Finance has so directed, and in exercise of all other powers enabling them in that behalf, hereby make the following regulations:

PART I

GENERAL

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the National Insurance (Contributions) Regulations (Northern Ireland), 1962, and shall come into operation on the 2nd April, 1962.

(2) In these regulations—

“the Act” means the National Insurance Act (Northern Ireland), 1946;

“the Industrial Injuries Act” means the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946(b);

“the Act of 1959” means the National Insurance Act (Northern Ireland), 1959(c);

“the Unemployment and Sickness Benefit Regulations” means the National Insurance (Unemployment and Sickness Benefit) Regulations (Northern Ireland), 1961(d);

“the Overlapping Benefits Regulations” means the National Insurance (Overlapping Benefits) Regulations (Northern Ireland), 1961(e);

“the Ministry” means the Ministry of Labour and National Insurance;

“contribution year” and “benefit year” have the same meanings as in the National Insurance (General Benefit) Regulations (Northern Ireland), 1948(f);

“week” means contribution week(g);

“graduated contribution”, “income tax year” and “payment in lieu of contributions” have the same meanings as in the Act of 1959;

“certificate of exception” means, except in relation to regulation 10, a certificate issued for the purposes of the provisions of sub-paragraph (iii) of paragraph (a) of sub-section (1) of section 5 of the Act;

(a) 1946. c. 23.

(b) 1946. c. 21.

(c) 1959. c. 21.

(d) S.R. & O. (N.I.) 1961, No. 222.

(e) S.R. & O. (N.I.) 1961, No. 180 as amended by S.R. & O. (N.I.) 1962, No. 27.

(f) See reg. 2 of S.R. & O. (N.I.) 1948, No. 208.

(g) See s. 74(1), National Insurance Act (Northern Ireland), 1946.

“an employed contributor’s employment” includes (in relation to regulations 2 and 3 only) any employment before the 5th July, 1948, which would have been treated as an employed contributor’s employment(a) if the Act and the regulations made thereunder had been in operation during that employment;

“contribution” has the same meaning as in the Act save that it does not include a graduated contribution;

“due date” in Part IV means in relation to any contribution (including any graduated contribution), the date on which that contribution was due to be paid, and in relation to any payment in lieu of contributions, the date on which that payment became due;

“personal benefit”, “Personal Injuries Scheme”, “Service Pensions Instrument” and “1914-1918 War Injuries Scheme” have the same meanings as in the Overlapping Benefits Regulations;

“local office” includes any office or place appointed by the Ministry for the purpose of claiming unemployment benefit;

and other expressions have the same meanings as in the Act, or, as the case may require, the Industrial Injuries Act.

PART II

EXCEPTIONS AND CREDITS

Unemployment

2. Subject to the provisions of paragraphs (1), (3), (4), (5) and (6) of regulation 5 and paragraph (2) of regulation 15,—

- (a) an insured person shall be excepted from liability to pay a contribution under the Act for any week of unemployment if Condition I or Condition II of the First Schedule has been satisfied, and a contribution as an employed person shall be credited to him for that week:

Provided that if the said Condition II is not satisfied, it shall be deemed to be satisfied if the insured person proves to the satisfaction of the Ministry that he has become unemployed following employment in an employed contributor’s employment and that he will normally rely upon such employment for his livelihood;

- (b) (and subject to the other provisions of these regulations) an insured person shall not be excepted from any liability to pay a contribution under the Act for any week of unemployment, not being a week of unemployment in respect of which a contribution is credited under paragraph (a).

Incapacity for work

3.—(1) Subject to the provisions of paragraph (2) of this regulation, paragraphs (2), (3), (5) and (6) of regulation 5 and paragraph (1) of regulation 15,—

- (a) an insured person shall be excepted from liability to pay a contribution under the Act for any week of incapacity for work if any one of the Conditions contained in the First Schedule has been satisfied, and a contribution shall be credited to him for that week as follows:

- (i) if Condition I or Condition II of that Schedule has been satisfied, a contribution as an employed person:

Provided that if the said Condition II is not satisfied, it shall be deemed to be satisfied by the insured person if he proves to the satisfaction of the Ministry that he became incapable of work

(a) See s. 1(2), National Insurance Act (Northern Ireland), 1946.

following employment in an employed contributor's employment, and that he will normally rely upon such employment for his livelihood;

- (ii) if Condition III or Condition IV of that Schedule has been satisfied (but not Condition I or Condition II thereof), a contribution as a self-employed person:

Provided that if the said Condition IV is not satisfied, it shall be deemed to be satisfied by the insured person if he proves to the satisfaction of the Ministry that he became incapable of work following employment in an employed contributor's employment or as a self-employed person, and that he will normally rely upon any such employment for his livelihood;

- (b) (and subject to the other provisions of these regulations) an insured person shall not be excepted from any liability to pay a contribution under the Act for any week of incapacity for work if none of the Conditions contained in the said Schedule has been satisfied.

(2) Notwithstanding anything contained in the foregoing provisions of this regulation, where industrial injury benefit(a) is payable to an insured person under the Industrial Injuries Act in respect of a week of incapacity for work, that person shall be excepted from liability to pay a contribution under the Act, and a contribution as an employed person shall be credited to him for that week.

Payment of contributions as a non-employed person by persons excepted from liability to pay contributions on account of unemployment or incapacity for work

4. Where an insured person is excepted from liability to pay a contribution for any week under the provisions of regulation 2 or of regulation 3 he may, for any such week, pay a contribution as a non-employed person.

Provisions determining days of unemployment or incapacity for work

5.—(1) For the purposes of regulation 2 (which relates to unemployment) and subject to the provisions of this regulation, a day shall not be a day of unemployment unless on that day the person concerned is capable of work and is, or is deemed in accordance with any regulations(b) made under sub-paragraph (i) of paragraph (a) of sub-section (2) of section 10 of the Act (which sub-paragraph relates to days which may be treated as days of unemployment) to be, available for employment in an employed contributor's employment.

(2) For the purposes of regulation 3 (which relates to incapacity for work), the following provisions shall apply:

- (a) A day shall not be a day of incapacity for work unless on that day the person concerned is, or is deemed in accordance with any regulations(c) made under sub-paragraph (ii) of the said paragraph (a) (which sub-paragraph relates to days which may be treated as days of incapacity for work) to be, incapable of work by reason of some specific disease or bodily or mental disablement.
- (b) Any period in respect of which a person is, under sub-section (1) of section 32 of the Industrial Injuries Act, disqualified for receiving industrial injury benefit, or in respect of which a forfeiture of such

(a) See s. 7(1)(a), National Insurance (Industrial Injuries) Act (Northern Ireland), 1946.

(b) See reg. 8 of S.R. & O. (N.I.) 1961, No. 222.

(c) See reg. 3 of S.R. & O. (N.I.) 1961, No. 222.

benefit is operative by reason of regulations(a) made under sub-section (2) of the said section (other than a forfeiture for failure to make a claim for benefit within the prescribed time), shall not be a period of incapacity for work.

(3) For the purposes of regulation 2 and regulation 3 and subject to the provisions of this regulation the following provisions shall apply:

(a) A day which is, in accordance with any regulations(b) made under sub-section (3) of the said section 10 (which sub-section relates to days which are or are not to be treated for the purposes of unemployment benefit and sickness benefit as days of unemployment or incapacity for work) treated for the purposes of unemployment benefit and sickness benefit as a day of unemployment or incapacity for work shall be a day of unemployment or incapacity for work, as the case may require, for the purposes of this regulation, but any day which under any such regulations is treated as not being such a day shall not be a day of unemployment or incapacity for work for those purposes:

Provided that—

- (i) subject to the provisions of head (ii), any day which is treated under any such regulations as not being a day of unemployment by reason only of the provisions of head (i) of sub-paragraph (f) of paragraph (1) of regulation 7 of the Unemployment and Sickness Benefit Regulations (which relates to days on which a person is on holiday) shall be a day of unemployment for the purposes of this regulation if it is a day of recognised or customary holiday in connection with that person's employment in a week which contains not more than three days of such holiday, and is a day in a period during which that employment is suspended, unless it is a day in respect of which remuneration is deemed to be paid under the provisions of regulation 11 of the National Insurance and Industrial Injuries (Collection of Contributions) Regulations (Northern Ireland), 1948(c) (which relates to the payment of contributions in respect of weeks of holiday); and
- (ii) no day in any week shall fail to be a day of unemployment by reason that a person receives or is entitled to receive any remuneration which is, or which if his employment had not terminated would have been, deemed not to be remuneration paid in respect of any day in that week under the provisions of regulation 10A of the last mentioned regulations (which relates to the payment of contributions in respect of weeks in respect of which no services are rendered and remuneration does not exceed forty shillings); and
- (iii) any Sunday which is treated under any such regulations as not being a day of unemployment by reason only of the provisions of head (ii) of sub-paragraph (f) of paragraph (1) of regulation 7 of the Unemployment and Sickness Benefit Regulations (which head relates to days on which a person is a person who has been employed to the full extent normal in his case) shall be a day of unemployment for the purposes of this regulation if any day in the week in which that Sunday occurs will thereby fall to be treated as a day of unemployment by virtue of head (i) of the proviso to paragraph (6) of this regulation.

(a) See reg. 17 of S.R. & O. (N.I.) 1948, No. 204.

(b) See regs. 6 and 7 of S.R. & O. (N.I.) 1961, No. 222.

(c) S.R. & O. (N.I.) 1948, No. 258 as amended by S.R. & O. (N.I.) 1959, No. 26; 1960, No. 194 and 1961, No. 241.

- (b) Any period which would in respect of any person be a period of unemployment or incapacity for work by virtue of the provisions of this regulation but for the provisions of section 27 of the Act (which relates to claims and notices) and regulations made thereunder, shall be treated as a period of unemployment or incapacity for work, as the case may be.
- (c) Any period in respect of which a person—
- (i) by reason of the provisions of sub-section (1) of section 12 of the Act is, or by reason of the provisions of sub-section (2) or sub-section (3) thereof or of any regulations(a) made thereunder is or would if he had otherwise had a right thereto have been, disqualified for receiving either unemployment benefit or sickness benefit; or
 - (ii) is unable to satisfy any additional conditions with respect to the receipt of unemployment benefit or sickness benefit imposed in his case by regulations(b) made under sub-section (4) of the said section 12, other than the National Insurance (Married Women) Regulations (Northern Ireland), 1962(c);

shall not be a period of unemployment or incapacity for work, as the case may be.

- (d) Any period in respect of which a person is disqualified for receiving unemployment benefit or sickness benefit by reason of the provisions of paragraph (a) of sub-section (1) of section 28 of the Act (which paragraph relates to disqualification for benefit by reason of being absent from Northern Ireland) shall not be a period of unemployment or incapacity for work, as the case may be:

Provided that any day in respect of which industrial injury benefit is payable to an insured person under the Industrial Injuries Act shall be treated as a day of incapacity for work.

- (4) For the purposes of the application of regulation 2 to any person in respect of a week in which he is occupied in employment on any day, such occupation in employment shall be disregarded and that day shall not by reason only of that occupation be treated as not being a day of unemployment if—

- (a) the employment is one in which that person, being available for full time employment in some employed contributor's employment, is occupied on any day or days in that week for not more than eight hours in the aggregate (including any occupation in an employment which by virtue of Part III of the First Schedule to the National Insurance (Classification) Regulations (Northern Ireland), 1948(d), or, being employment in Her Majesty's Forces, by virtue of regulation 3 of the National Insurance (Members of the Forces) Regulations, 1949(e), is to be disregarded) and the occupation in which he is so employed is consistent with that full time employment and, if he is following that occupation under a contract of service, it is not his usual main occupation; or
- (b) the employment (not being employment which falls within subparagraph (a)) is one in respect of which, by virtue of paragraph 11 of

(a) See reg. 12 of S.R. & O. (N.I.) 1961, No. 222.

(b) Reg. 14B (inserted by reg. 4 of S.R. & O. (N.I.) 1949, No. 50) of S.R. & O. (N.I.) 1948, No. 236; S.R. & O. (N.I.) 1950, No. 139 as amended by S.R. & O. (N.I.) 1952, No. 172 and 1960, No. 194.

(c) S.R. & O. (N.I.) 1962, No. 64.

(d) See Sch. to S.R. & O. (N.I.) 1957, No. 270.

(e) S.I. 1949/875.

Part II of the First Schedule to the said National Insurance (Classification) Regulations (Northern Ireland), 1948 (which paragraph relates to employment by one employer in a week in which a person renders part time services in that employment) he is treated as a self-employed person or would be so treated but for Part III of the said First Schedule and in which he is occupied on one day only in that week :

Provided that, where in the same week a person is occupied in employment which falls within sub-paragraph (a) and in employment which falls within sub-paragraph (b), the provisions of this paragraph shall not apply to that person's case in that week if he is occupied in such employments for more than eight hours in the aggregate in that week.

(5) For the purposes of regulation 2 and regulation 3, where in any week a person is for part of that week unemployed and for the remainder of that week incapable of work, he shall be treated as if unemployed for the whole of that week, if Condition I or Condition II of the First Schedule to these regulations has been satisfied, and, if neither of those Conditions has been satisfied but Condition III or Condition IV of that Schedule has been satisfied, he shall be treated as if incapable of work for the whole of that week, and the said regulations shall be construed accordingly :

Provided that for the purposes only of this paragraph a person shall not in respect of any week be treated as being unemployed on any day or days by virtue of paragraph (4) unless—

- (i) Condition I or Condition II of the First Schedule to these regulations has been satisfied, and
- (ii) in respect of any day to which sub-paragraph (b) of paragraph (4) applies, he is unemployed on at least one other day in that week.

(6) For the purposes of regulation 2 and regulation 3 where under the foregoing provisions of this regulation any week would be a week of unemployment or a week of incapacity in respect of any person if the Sunday occurring in that week were a day of unemployment or a day of incapacity for work, as the case may be, that Sunday shall be treated as such a day unless on it that person does any work as an employed or self-employed person other than such work as is referred to in sub-paragraph (iii) of paragraph (d) of regulation 12 of the Unemployment and Sickness Benefit Regulations (which relates to work undertaken as part of a patient's treatment) :

Provided that—

- (i) in the case of any person who objects on religious grounds to working on a specific day in each week other than Sunday and does not so object to working on Sunday the said day shall be substituted for Sunday for the purposes of the foregoing provisions of this paragraph; and
- (ii) no day in any week shall be treated by virtue of the provisions of this paragraph as a day of incapacity for work unless some other day in that week is or but for the provisions of paragraph (5) would be such a day.

Persons over pensionable age

6. A person who is over pensionable age shall be excepted from liability to pay a contribution under the Act for any week of unemployment or incapacity to which regulation 2 or regulation 3 applies, notwithstanding that the conditions for exception from such liability under either of those regulations are not satisfied in his case.

Imprisonment or detention in legal custody

7.—(1) For any week during the whole of which he is undergoing imprisonment or detention in legal custody an insured person—

- (a) shall be excepted from liability to pay a contribution as a self-employed or non-employed person, if by reason of his imprisonment or detention he is, or if he had otherwise had a right thereto would have been, disqualified(a) for receiving sickness benefit for that week, or if he would for the said reason have been so disqualified but for the provisions of paragraph (3) of regulation 6 of the National Insurance (General Benefit) Regulations (Northern Ireland), 1948(b); but
- (b) shall not, save as provided in paragraph (3), have any contribution credited to him under these regulations, if by reason of his imprisonment or detention he is, or if he had otherwise had a right to sickness benefit would have been, so disqualified.

(2) A person who under the provisions of paragraph (1) is excepted from liability to pay a contribution as a self-employed or non-employed person for any week of imprisonment or detention in legal custody, may if he so desires pay therefor, at any time before the end of the sixth contribution year following the contribution year in which the period of imprisonment or detention in legal custody terminated, a contribution as a non-employed person or alternatively, if immediately before the commencement of that period he was a self-employed person, a contribution as a self-employed person.

(3) Notwithstanding that a person is undergoing imprisonment or detention in legal custody and by reason thereof is, or if he had otherwise had a right thereto would have been, disqualified for receiving sickness benefit for any week—

- (a) the provisions of regulation 11, if he is detained in a remand home or a training school or if he is liable to be detained in a hospital or similar institution to which he has been transferred from a remand home or from a training school; and
- (b) the provisions of regulation 16;

shall have effect in all respects as if paragraph (1) did not apply to him.

Imprisonment or detention in legal custody before the 19th September, 1960

8. The provisions set out in the Second Schedule (which relate to the crediting of contributions in respect of periods of imprisonment or detention in legal custody before the 19th September, 1960) shall apply to any insured person specified in sub-paragraph (2) of paragraph 1 of that Schedule.

Unemployability supplement

9.—(1) An insured person shall be excepted from liability to pay a contribution under the Act as a non-employed person for any week in respect of which he is receiving an unemployability supplement, but contributions shall not be credited in respect of any such week under this provision, although, if he so desires, the insured person may for any such week pay a contribution as a non-employed person.

(2) The expression “unemployability supplement” means, for the purposes of this regulation, a payment by way of unemployability supplement under the provisions of section 13 or section 81 of the Industrial Injuries Act or a

(a) See s. 28(1), National Insurance Act (Northern Ireland), 1946, and reg. 6 (substituted by reg. 2 of S.R. & O. (N.I.) 1960, No. 143) of S.R. & O. (N.I.) 1948, No. 208.

(b) See reg. 2 of S.R. & O. (N.I.) 1960, No. 143.

supplement on account of unemployability payable by virtue of any Service Pensions Instrument, Personal Injuries Scheme or 1914-1918 War Injuries Scheme.

Widows

10.—(1) A widow who but for the provisions of this paragraph would be liable to pay a contribution as an insured person, shall be entitled but shall not be liable to pay such a contribution, and if she is an employed person her employer shall not be liable to pay such a contribution on her behalf unless before the expiry of the time prescribed(a) for payment he is informed of her desire to pay it—

(a) for the week in which the death of her husband occurs and each of the thirteen succeeding weeks; and

(b) if at the end of that period there is pending a claim or application, made by her or on her behalf as a widow, for any benefit or specified benefit referred to in paragraph (2) or paragraph (3) other than a widow's basic pension or a contributory old age pension, for each week during any part of which that claim or application remains pending.

(2) A woman who is a non-employed person shall be entitled but shall not be liable to pay a contribution as a non-employed person for any week for the whole or any part of which widow's benefit (not being a widow's basic pension within the meaning of the National Insurance (Pensions, Existing Beneficiaries and Other Persons) (Transitional) Regulations (Northern Ireland), 1948(b)) is payable to her as the widow of her husband or would be so payable but for the provisions of sub-section (3) of section 16 of the Act (which sub-section relates to the reduction, based on earnings, of widow's benefit).

(3) A woman who is an employed or self-employed person shall not be liable to pay a contribution as an employed or self-employed person, as the case may be, for any such week as is specified in paragraph (2) or for any week for the whole or any part of which a retirement pension by virtue of her husband's insurance (not being a contributory old age pension within the meaning of the last-mentioned regulations(c)) is payable to her as the widow of her husband or would be so payable but for the provisions of sub-section (5) of section 19 of the Act (which sub-section relates to the reduction, based on earnings, of retirement pensions), and a woman shall not be liable to pay a contribution as an insured person for any week for the whole or any part of which any of the specified benefits as defined in paragraph (4) of regulation 2 of the Overlapping Benefits Regulations is payable to her as a widow at a weekly rate which is not less than the weekly rate of widow's pension under the Act which is specified in the second column of Part I of the Second Schedule thereto, if (in each case) it is a week to which a certificate of exception issued or deemed to have been issued by the Ministry pursuant to this regulation relates.

(4) Where such a certificate has been, or is deemed to have been, issued to a woman to whom any of the said specified benefits was payable as a widow at a weekly rate not less than the weekly rate of widow's pension aforesaid, any subsequent increase in the weekly rate of widow's pension under the Act shall, so long as she remains a widow, be disregarded for the purpose of the application to her of the provisions of paragraph (3).

(a) See reg. 6 of S.R. & O. (N.I.) 1948, No. 258.

(b) See Pt. I of Sch. to S.R. & O. (N.I.) 1957, No. 180 and regs. 5, 7 and 9 of S.R. & O. (N.I.) 1948, No. 39.

(c) See Pt. I of Sch. to S.R. & O. (N.I.) 1957, No. 180 and regs. 5, 6 and 9 of S.R. & O. (N.I.) 1948, No. 39.

(5) The following provisions shall apply in relation to the issue and operation of certificates of exception pursuant to this regulation:

- (a) A woman desiring the issue of such a certificate shall apply to the Ministry therefor and the Ministry shall issue a certificate if it is satisfied that she is, or that if she were an employed or self-employed person she would be, entitled subject to the issue thereof to exception from liability to pay contributions.
- (b) The period to which the certificate relates shall commence—
- (i) if application for the certificate is made not later than thirteen weeks after the applicant's being notified of the award to her of any benefit or specified benefit by virtue whereof she is entitled to such a certificate, at the beginning of the week in which she was so notified; and
 - (ii) if application for the certificate is not so made, at the beginning of the week in which the application is made:

Provided that if in any case it appears to the Ministry that the making of application for the certificate has been delayed by reason of an error on the part of the applicant as to her right to exception from liability to pay contributions or to apply for a certificate, or as to the effect upon her rights under the Act of obtaining or failing to obtain such a certificate or of paying or failing to pay contributions, it may direct that the period to which the certificate relates shall commence at the beginning of such earlier week as it considers appropriate in the circumstances.

- (c) Where a woman entitled by virtue of paragraph (3), subject to the issue of a certificate, to exception from liability to pay contributions was, immediately before the death of her husband occurring on or after the 5th March, 1962, an employed person who had elected not to be liable to pay contributions as an employed person, or a self-employed or non-employed person who had not elected to be liable to pay contributions as a self-employed or non-employed person—
- (i) a certificate shall be deemed to have been issued to her by the Ministry pursuant to this regulation and to relate to the period commencing at the beginning of the week in which the death of her husband occurs; and
 - (ii) any certificate of election not to pay contributions as an employed person issued to her as a married woman shall be treated for the purposes of this regulation as a certificate of exception issued pursuant to this regulation;

unless she notifies the Ministry that she does not wish to be excepted from liability to pay contributions.

- (d) A person to whom a certificate is issued pursuant to this regulation, or to whom a certificate, issued under other provisions, is deemed to have been issued pursuant to this regulation, shall produce it without delay to any employer who may employ her while it is in operation.
- (e) A person to whom a certificate is issued or deemed to be issued pursuant to this regulation—
- (i) may give notice to the Ministry at any time that she desires it to be cancelled, in which event the certificate shall cease to be in operation from such date as the Ministry may determine;
 - (ii) upon giving such notice shall surrender to the Ministry any certificate issued to her pursuant to this regulation or issued to her under other provisions and deemed to have been issued pursuant to this regulation; and

- (iii) if she is an employed person shall inform her employer forthwith of any cancellation of her certificate and of the date from which it ceased to be in operation.
- (6) For the purposes of regulation 23—
- (a) any contribution as an insured person paid in respect of any week commencing—
- (i) on or after the 5th March, 1962, by a woman excepted from liability to pay that contribution by virtue of any of the provisions of this regulation; or
 - (ii) before the 5th March, 1962, by a woman entitled, either absolutely or subject to application for and issue of a certificate, to exception from liability to pay that contribution by virtue of the corresponding provisions of any regulations in force before 5th March, 1962;
- shall be treated as a contribution paid under the erroneous belief that it was payable if it was paid in error and the error was of a description specified in the proviso to sub-paragraph (b) of paragraph (5); and
- (b) an application for the return of any contribution so treated shall be deemed to be made within the appropriate time specified in paragraph (4) of the said regulation 23 if it is made within six years from the date on which the said woman discovered her error.

Full time education, unpaid apprenticeship and training

11.—(1) In this regulation “education” means full time education, “apprenticeship” means full time unpaid apprenticeship, “training” means full time training at a course approved by the Ministry, and “national service” means whole time service within the meaning of Part I of the National Service Act, 1948(a), and the provisions of this regulation shall have effect in relation to any person who has not attained the age of eighteen as if any week in a period not exceeding thirteen weeks from and including the week in which the termination of education, apprenticeship or training occurs and ending immediately before the first week thereafter in respect of which a contribution is payable by him as an employed or self-employed person or the week in which he attains the age of eighteen, whichever first occurs, were a week of education, apprenticeship or training, as the case may be.

- (2) For any week of education, apprenticeship or training, a person—
- (a) shall be excepted from liability to pay a contribution as a non-employed person, and
 - (b) in respect only of a week of education or training, shall be excepted from liability to pay a contribution as a self-employed person in respect of any employment in which he is gainfully occupied in the course and for the purpose only of such education or training, and
 - (c) may, if he so desires and is not entitled to be credited with a contribution for that week under paragraph (4), pay a contribution as a non-employed person, and payment thereof may be made at any time before the end of the sixth contribution year following the contribution year in which the education, apprenticeship or training terminated.

(3) Any contribution paid by a person as a non-employed person in accordance with paragraph (2) shall be treated as equivalent to a contribution of the appropriate class in relation to unemployment and sickness benefit if in respect of the period of three years, disregarding any period of national

service, immediately preceding the commencement of the education, apprenticeship or training he had paid or had credited to him not less than one hundred and four contributions as an employed or self-employed person.

(4) To persons excepted from liability to pay contributions under paragraph (2), contributions shall be credited as follows:

(a) to any person who has not attained the age of eighteen years there shall be credited for any week of education, apprenticeship or training a contribution of the class specified in relation to his case in sub-paragraph (c);

(b) to any person who has attained the age of eighteen years there shall be credited for any week of training a contribution of the class specified in relation to his case in sub-paragraph (c) if—

(i) the training was not, at its commencement, intended to continue for more than one year or, in the case of a person undergoing a course of training provided under the Disabled Persons (Employment) Act (Northern Ireland), 1945(a), such longer period as the Ministry may in such case think fit, and

(ii) he has, unless the Ministry is of the opinion that in the circumstances of his case it is reasonable to dispense with this condition, paid or had credited to him not less than one hundred and four contributions as an employed or self-employed person in respect of the three years, disregarding any period of national service, preceding the commencement of the training, and

(iii) immediately before the commencement of the training there were, in the opinion of the Ministry, having regard to his particular circumstances and the industrial conditions in the district in which he ordinarily resides, reasonable grounds for believing that unless he underwent training he would become, or remain, unemployed.

(c) Contributions specified for the purposes of sub-paragraphs (a) and (b) are—

(i) in the case of a person who satisfies Condition I or Condition II of the First Schedule, a contribution as an employed person;

(ii) in the case of a person who satisfies Condition III or Condition IV of that Schedule (but not Condition I or Condition II thereof), a contribution as a self-employed person;

(iii) in the case of a person who satisfies none of the Conditions of that Schedule, a contribution as a non-employed person.

(5) For the purposes of unemployment and sickness benefit only—

(a) a person who—

(i) has made a claim for unemployment or sickness benefit after the termination of education, apprenticeship or training; and

(ii) has paid twenty-six contributions of the appropriate class, excluding contributions paid in respect of him for any period of national service, since his entry into insurance under the Act;

shall, subject to the following provisions of this paragraph, be credited with a contribution of the appropriate class for any week of education, apprenticeship or training, being education, apprenticeship or training which commenced before he paid the twenty-sixth contribution referred to in head (ii).

(b) A contribution shall not be credited to any person under this paragraph in respect of any week—

(a) 1945. c. 6.

- (i) for which a contribution of the appropriate class is payable; or
- (ii) which occurred before the beginning of the contribution year immediately preceding the benefit year which includes the period for which benefit is claimed.

(6) For the purposes of regulations 2 and 3, where a person has in any benefit year made a claim for unemployment or sickness benefit (as the case may be) and such claim has been allowed by reason of his having been credited with contributions under paragraph (5), he shall be deemed to have satisfied Condition I of the First Schedule in respect of any week in that benefit year other than a week commencing before the first day in that year for which he made such claim.

Insured women who have been confined

12.—(1) An insured woman shall be excepted from liability to pay a contribution as a self-employed or non-employed person for any week in which she is confined, and for each of the three succeeding weeks, and, subject to the provisions of paragraph (1) of regulation 15, if one of the following conditions is satisfied, a contribution shall be credited to her for that week as follows, provided a contribution as an employed person is not payable for that week:

- (a) if not less than twenty-six contributions as an employed person have been paid by or credited to the insured woman in respect of the last complete contribution year before the benefit year which includes the date of the confinement, a contribution as an employed person;
- (b) if not less than twenty-six contributions, whether as an employed person or self-employed person, have been paid by or credited to the insured woman in respect of the last complete contribution year before the benefit year which includes the date of the confinement, a contribution as a self-employed person.

(2) A woman who, but for the provisions of paragraph (1), would be liable to pay a contribution as a self-employed or non-employed person for any week and to whom a contribution is not to be credited for that week in accordance with those provisions may, if she so desires, pay for that week the contribution which, but for the said provisions, she would be liable to pay.

Maternity allowance

13. An insured woman shall be excepted from liability to pay a contribution under the Act for any week in respect of which a maternity allowance is payable to her, and a contribution shall be credited to her for that week as follows:

- (a) if not less than twenty-six contributions as an employed person were paid by or credited to her in respect of the fifty-two weeks in respect of which the contribution conditions for the allowance (being either the relevant contribution conditions or those conditions as modified by regulations in their application to cases falling within subsection (6) of section 14 of the Act) were required to have been satisfied, a contribution as an employed person;
- (b) in any other case, a contribution as a self-employed person.

Certificates of exception

14.—(1) An insured person shall be excepted from liability to pay a contribution under the Act as a self-employed person or a non-employed

person for any week during the whole of which a certificate of exception is in force.

(2) A person to whom paragraph (1) is applicable may, if he so desires, pay a contribution as, or as if he were, a non-employed person for any week during the whole of which the certificate is in force and during which he is either a self-employed person or a non-employed person.

(3) Contributions shall not be credited to a person in respect of whom a certificate of exception has been granted while the certificate remains in force, but any such person, in respect of whom at the time of the issue of the certificate less than twenty-six contributions as an employed person had been paid in respect of him since the 5th July, 1948, or his subsequent entry into insurance under the Act shall, nevertheless, upon the first occasion on which such a certificate ceases to be in force in his case, be entitled, for the purposes of unemployment benefit and sickness benefit only, to have a contribution credited as an employed person in respect of every week (not being a week in respect of which a contribution as an employed person is payable) during which the certificate was in force, subject to the following provisions, namely:

(a) The question of crediting any such contributions shall not be determined unless and until sub-paragraph (b) is satisfied and thereafter the person concerned makes his first claim for any such benefit.

(b) Contributions shall not be credited to such a person until twenty-six contributions, whether as an employed or self-employed person, have been paid in respect of him for weeks commencing not earlier than the week in which the certificate ceased to be in force.

(c) Notwithstanding the provisions of sub-paragraph (b), any such contributions so credited shall not be taken into account for the purposes of unemployment benefit until twenty-six contributions as an employed person have been paid in respect of him for weeks commencing not earlier than the week in which the said certificate ceased to be in force.

(d) Contributions shall not be credited for any period earlier than the beginning of the contribution year immediately preceding the benefit year which includes the period for which benefit is claimed.

Conditions for the crediting of contributions

15.—(1) It shall be a condition of a person's right to be credited with a contribution for any week under the provisions of regulation 3 or regulation 12 that he shall furnish to the Ministry notice in writing of the grounds on which a contribution should be so credited before the end of the benefit year immediately following the contribution year in which the week in question falls, or within such longer period as the Ministry may in a particular case allow:

Provided that where in respect of any week a person has claimed sickness benefit such claim shall be sufficient notice in respect of that week for the purposes of regulation 3 and where a person has claimed maternity benefit such claim shall be sufficient notice for the purposes of regulation 12.

(2) It shall be a condition of a person's right to be credited with a contribution for any week under the provisions of regulation 2 that he shall attend at a local office on every working day in that week for which he does not claim unemployment benefit and, if directed to do so, shall sign a register kept there for that purpose and that he shall so attend at such times as the Ministry may direct:

Provided that—

- (a) a person residing at a distance of more than three miles, but not more than five miles, from the local office nearest or most convenient to his place of residence, shall be required to attend only on alternate days; or
 - (b) a person residing more than five miles from such local office shall be required to attend on only one day in the week;
 - (c) the Ministry may in any case—
 - (i) dispense with the foregoing requirements of this paragraph; or
 - (ii) vary the said requirements by permitting any person to attend at longer intervals; and
 - (iii) impose the further or alternative requirement upon any person that he furnish within a specified time such evidence or such further evidence as the Ministry may direct that any day or days for which he has not claimed unemployment benefit was a day or were days of unemployment for the purposes of regulation 2.
- (3) "Working day" for the purposes of paragraph (2) means every day other than—
- (a) Sunday; and
 - (b) any day which in the case of any person falls to be treated as a day of unemployment by virtue of head (i) of the proviso to paragraph (6) of regulation 5; and
 - (c) any day upon which a person is incapable of work but is treated as unemployed by virtue of paragraph (5) of regulation 5.

Pre-entry credits, etc.

- 16.—(1) (a) Subject to the provisions of paragraph (2), contributions as an employed person shall be credited to a person for the period between the beginning of the contribution year last preceding that in which he became an insured person and his entry into insurance under the Act:

Provided that, in the case of a person who by reason of having at some time been outside Northern Ireland did not enter insurance until after he had attained the age of sixteen, the number of contributions so credited shall not, for the purpose of calculating the yearly average of the contributions paid by or credited to him, exceed the number of contributions (of whatever class) which would have been credited to him under the provisions of paragraph (2) in respect of the period between the beginning of the contribution year in which he attained the age of sixteen and his attainment of that age if throughout that period he had been an insured person who would have been liable to pay a contribution as a non-employed person but for the provisions of paragraph (a) of section 58 of the Act (which paragraph provides that a person shall not be liable to pay a contribution as a non-employed person before attaining the age of sixteen) and of regulations(a) made under section 57 of the Act (which section provides for the modification of the Act in relation to insured persons outside Northern Ireland).

- (b) Contributions credited in respect of a person in accordance with subparagraph (a) shall not be taken into account for the purpose of the Conditions mentioned in the First Schedule, unless, in the case of

(a) See reg. 2 of and Sch. to S.R. & O. (N.I.) 1958, No. 109.

Condition I or Condition II, twenty-six contributions as an employed person have been paid by or in respect of him since his entry into insurance, or, in the case of Condition III or Condition IV, twenty-six contributions, whether as an employed person or self-employed person, have been so paid since such entry, and shall not be taken into account for the purposes of maternity allowance.

(2) A contribution shall be credited to a person who on his entry into insurance is under the age of sixteen for the week in which he enters insurance and for any subsequent week ending before he attains the age of sixteen, being, in either case, a week for which he would have been liable to pay a contribution as a non-employed person but for the provisions of paragraph (a) of section 58 of the Act or, in the case of a period of absence from Northern Ireland, but for the provisions of that paragraph and of regulations made under section 57 of the Act, and the contribution so credited for any such week shall be—

- (a) in the case of a person who but for the said provisions would for that week have been excepted from liability for a contribution under the Act and entitled to have a contribution credited to him as an employed or self-employed person by virtue of any of these regulations, a contribution as an employed person or a self-employed person as if that regulation applied to his case; and
- (b) in any other case, a contribution as a non-employed person.

Special provisions relating to the grant of certificates of exception

17. The following provisions shall apply in relation to persons who desire to be excepted from liability to pay contributions by virtue of the provisions of sub-paragraph (iii) of paragraph (a) of sub-section (1) of section 5 of the Act (which sub-paragraph relates to the exception of persons from such liability when they are not in receipt, or are deemed in accordance with regulation 18 or 19 not to be in receipt, of an income exceeding two hundred and eight pounds a year):

- (1) (a) A person desiring to be so excepted shall make application to the Ministry for that purpose, and, if the application is granted, a certificate of exception shall be issued to him by the Ministry.
 - (b) Any such application and certificate of exception shall be in such form as may for the time being be approved by the Ministry.
 - (c) A person making such an application shall furnish to the Ministry such information and evidence relating to his income as the Ministry may require, and a person in respect of whom a certificate of exception has been issued shall so furnish any such information and evidence as the Ministry may require from time to time.
- (2) (a) Any such certificate of exception shall be in force for such period as may be specified in the certificate, being a period commencing not earlier than the date on which application for exception was made, subject to the qualification that if any condition attached to the grant, or continuation in force, of the certificate ceases to be, or is not, fulfilled while the certificate is in force, the certificate shall cease to be in force as from the date of such cessation or non-fulfilment, and the holder shall forthwith notify the Ministry to that effect:

Provided that the period specified in the certificate may, at the discretion of the Ministry, commence at such date not earlier than thirteen weeks before the date on which application for exception is

made as the Ministry may consider appropriate to the circumstances of the case.

- (b) A person to whom a certificate of exception is issued may give notice to the Ministry at any time while it is in force that he desires the certificate to be cancelled, and, if such notice is so given, the certificate shall cease to be in force from such date as the Ministry may determine.
 - (c) The holder of a certificate of exception shall, when called upon to do so by an officer of the Ministry, produce such certificate for his inspection.
- (3) (a) Nothing in these regulations shall preclude a person from receiving benefit, while a certificate of exception is in force, by virtue of contributions paid by or credited to him in respect of any period before the day on which the certificate commenced to be in force.
- (b) Any contribution credited to a person by virtue of these regulations in respect of the period during which a certificate of exception is in force shall be taken into account only for the purposes of unemployment benefit or sickness benefit in respect of periods occurring after the certificate has ceased to be in force.

18. Where an applicant for a certificate of exception is in receipt of an income exceeding two hundred and eight pounds a year by reason only of the inclusion therein of any one or more of the following items, he shall be deemed for the purposes of sub-paragraph (iii) of paragraph (a) of subsection (1) of section 5 of the Act not to be in receipt of an income exceeding two hundred and eight pounds a year:

(1) any sum received by way of assistance under the National Assistance Act (Northern Ireland), 1948(a);

(2) any sum received by way of old age pension as a blind person under the Old Age Pensions Act (Northern Ireland), 1936(b);

(3) any sum received on account of the death of any person by way of a pension or allowance payable to or in respect of a child (within the meaning of the instrument authorising the payment) or by way of a rent allowance payable to a widow or other dependant, being in either case a sum which—

(a) is payable by the Minister of Pensions and National Insurance under the War Orphans Act, 1942(c), or under any Royal Warrant, Order in Council, Order by Her Majesty or Scheme administered by him in exercise of functions transferred to him by the Transfer of Functions (Ministry of Pensions) Order, 1953(d); or

(b) is payable under any enactment, Scheme, ordinance, regulation or other instrument whatsoever promulgated or made in any place outside the United Kingdom or under the law of any such place, and in the opinion of the Ministry is analogous to any payment falling within sub-paragraph (a); or

(c) is payable under a 1914-1918 War Injuries Scheme as defined in the Overlapping Benefits Regulations;

(4) any sum received on account of an allowance under the Family Allowances Act (Northern Ireland), 1945(e);

(a) 1948. c. 13.

(b) 26 Geo. 5 & 1 Edw. 8. c. 31 (N.I.).

(c) 5 & 6 Geo. 6. c. 8.

(d) S.I. 1953/1198.

(e) 1945. c. 19.

(5) any sum received by way of guardian's allowance, child's allowance, child's special allowance or orphan's pension under the Act;

(6) any sum received by way of death benefit in respect of a child under the Industrial Injuries Act;

(7) any one of the following payments or parts of payments up to the amount of thirty shillings a week or, if the applicant is in receipt of more than one such payment, up to the said amount in the aggregate:

(a) the first fifteen shillings a week of any payment of sick pay received from a friendly society or trade union;

(b) the first fifteen shillings a week of any superannuation payment or superannuation payments in respect of previous service or employment from which the applicant has retired or resigned (whether payable by a former employer or not);

(c) any payment by way of maternity allowance under section 14 of the Act;

(d) any of the following payments, that is to say:

(i) any payment in respect of retired pay or pension to which section 16 of the Finance Act, 1919(a), applies, including any such payment in respect of a dependants' allowance attached to such a pension;

(ii) any payment in respect of a disablement pension awarded under the Personal Injuries (Emergency Provisions) Act, 1939(b), including an increase in such a pension in respect of dependants;

(iii) any weekly payment by way of compensation under any enactment relating to workmen's compensation;

(iv) any payment by way of disablement benefit under section 12 of the Industrial Injuries Act.

19. Where an applicant for a certificate of exception is in receipt of an income which, after the deduction therefrom of such, if any, of the items specified in regulation 18 as are included therein, exceeds two hundred and eight pounds a year by an amount not greater than the amount of the contributions which he would be liable to pay in a year if he were not excepted, he shall be deemed for the purposes of sub-paragraph (iii) of paragraph (a) of sub-section (1) of section 5 of the Act, not to be in receipt of an income exceeding two hundred and eight pounds a year.

Contributions to be taken into account

20. Where by virtue of these regulations more than one contribution is credited to any person for any week or a contribution is credited to him for a week in respect of which a contribution is paid in respect of him, not more than one such contribution shall be taken into account for any purpose.

Provisions relating to the First Schedule

21.—(1) Any contributions which under paragraph (3) of regulation 11 or under any regulations(c) which provide for treating contributions as a non-employed person as equivalent to contributions of the appropriate class for the purpose of a maternity allowance, are treated as equivalent to contributions of another class shall for the purposes of the First Schedule be treated as contributions of that other class.

(a) 9 & 10 Geo. 5. c. 32.

(b) 2 & 3 Geo. 6. c. 82.

(c) See reg. 11 of S.R. & O. (N.I.) 1953, No. 123.

(2) In determining whether a person shall be excepted from liability for, and credited with, contributions under regulation 2 and for no other purpose, the provisions of paragraph (1) shall apply to any contributions which under the provisions of regulation 3 of the National Insurance (Seasonal Workers) Regulations (Northern Ireland), 1950(a), are treated as equivalent to contributions of another class.

(3) Any contribution as a non-employed or a self-employed person which under the provisions of the Unemployment and Sickness Benefit Regulations is treated as equivalent to a contribution of another class for the purposes of unemployment benefit or sickness benefit shall be treated as a contribution of that other class for the purposes of the application of the First Schedule to the provisions of regulation 2 or regulation 3:

Provided that—

- (a) any such contribution which is so treated as equivalent to a contribution of another class for the purposes only of unemployment benefit shall be treated as a contribution of that other class for the purposes only of the application of the First Schedule to regulation 2; and
- (b) any such contribution which is so treated as equivalent to a contribution of another class for the purposes only of sickness benefit shall be treated as a contribution of that other class for the purposes only of the application of the First Schedule to regulation 3.

PART III

MISCELLANEOUS PROVISIONS RELATING TO CONTRIBUTIONS

Disposal of contributions improperly paid

22.—(1) Where contributions are paid under the Act which are of the wrong class or at the wrong rate, the Ministry may treat them as paid on account of the contributions properly payable or on account of contributions under the Industrial Injuries Act, and where contributions are paid under the Industrial Injuries Act which are not payable, it may, notwithstanding anything in that Act, treat them as paid on account of contributions under the Act.

(2) In this regulation references to “contributions” include references to graduated contributions and to payments in lieu of contributions and references to “the Act” include references to the Act of 1959.

Return of contributions paid in error

23.—(1) Subject to the provisions of regulation 22 and of this regulation, any contributions paid under the Act 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 under the provisions of the Act shall be returned by the Ministry to that person or his employer, as the case may require, if application to that effect is made in writing to the Ministry 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 employers' contributions and contributions as an insured person, the amount of any contributions paid under the said erroneous belief which have under the provisions of regulation 22 been treated as paid on account of other contributions; and

(a) S.R. & O. (N.I.) 1950, No. 139 as amended by S.R. & O. (N.I.) 1952, No. 172 and 1960, No. 194.

(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 that 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 the said erroneous belief shall make the application in such form and in such manner as the Ministry may, from time to time determine, and—

(a) if the contribution was paid at the due date, within two 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 two years from the due date or within twelve 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.

(6) The provisions of this regulation apply to graduated contributions and to payments in lieu of contributions as they apply to contributions under the Act and as if the reference to the provisions of the Act in paragraph (1) were a reference to the provisions of the Act of 1959, subject to the following rules, namely:

(a) the time within which a person desiring to apply for the return of any graduated contribution paid under the said erroneous belief shall make the application is six years from the end of the income tax year in which the payment of remuneration was made on which that contribution was based, or such longer time as the Ministry may allow if it is satisfied that that person had good cause for not applying within those six years;

(b) the time within which a person desiring to apply for the return of any payment in lieu of contributions made under the said erroneous belief shall make the application is six years from the date on which the payment was made, or such longer time as the Ministry may allow if it is satisfied that that person had good cause for not applying within those six years;

(c) for the purposes of paragraph (2) and paragraph (3) one half of the amount of any payment in lieu of contributions made in respect of any person shall be treated as an employer's contribution and the other half thereof shall be treated as a contribution as an insured person paid on behalf of that person, and any sum recovered or retained by virtue of the provisions of section 9 of the Act of 1959 (which relates to an employer's right of recovery where a refund is payable to or in respect of an insured person under a recognised superannuation scheme) shall be treated as a sum recovered from that person;

(d) the provisions of this paragraph shall apply to any part of a graduated contribution or of a payment in lieu of contributions as they apply to that contribution or that payment respectively; and

- (e) for the purposes of this regulation, where the graduated contributions paid by a person, in respect of his remuneration from two or more employments in any income tax year, exceed the amount prescribed(a) under sub-section (3) of section 2 of the Act of 1959, the excess shall be treated as representing contributions paid under the erroneous belief that they were payable by that person under the Act.

Recovery of contributions

24.—(1) In any case where an employer or an insured person has been convicted of the offence under sub-section (6) of section 2 of the Act of failing to pay a contribution, he shall be liable to pay to the National Insurance Fund a sum equal to the amount which he failed to pay.

(2) In any case where—

- (a) an employer or an insured person is convicted of an offence under paragraph (b) of sub-section (1) of section 50 of the Act, or of an offence under section 13 of the Stamp Duties Management Act, 1891(b), as applied by regulations(c) made under sub-section (3) of section 7 of the Act, or of an offence under regulations(d) made under the Act; and
- (b) the evidence on which he is convicted shows that he, for the purpose of paying any contribution which he was liable or entitled to pay, has affixed to any insurance card any used insurance stamp within the meaning of the said paragraph (b);

he shall be liable to pay to the National Insurance Fund a sum equal to the amount of the contribution in respect of which the stamp was affixed.

(3) On any such conviction as is mentioned in either paragraph (1) or paragraph (2), if notice of intention to do so has been served with the summons or warrant, evidence may be given—

(a) in the case of an employer—

- (i) of the failure on his part to pay on behalf or in respect of the same person other contributions under the Act during the two years preceding the date of the offence, or contributions under the Industrial Injuries Act on that date or during those two years; and
- (ii) in the case of any such conviction as is mentioned in paragraph (1), of the failure on his part to pay on behalf or in respect of any other person employed by him any contributions under the Act or under the Industrial Injuries Act on that date or during those two years; and

(b) in the case of an insured person (other than an employed person), of the failure on his part to pay other contributions as such an insured person during those two years;

and on proof of such failure the employer or the insured person shall be liable to pay to the National Insurance Fund or, as the case may require, the Industrial Injuries Fund or each such Fund, a sum equal to the total of all the contributions under the Act or, as the case may be, the Industrial Injuries Act, which he is so proved to have failed to pay.

(4) Where an employer or an insured person is convicted of any such offence as is mentioned in paragraph (1) or paragraph (2), and an order is

(a) See reg. 9 of S.R. & O. (N.I.) 1960, No. 114.

(b) 54 & 55 Vict. c. 38.

(c) See S.R. & O. (N.I.) 1948, No. 250.

(d) See S.R. & O. (N.I.) 1948, No. 258.

made under the Probation Act (Northern Ireland), 1950(a), placing the offender on probation or discharging him absolutely or conditionally, the foregoing provisions of this regulation shall apply as if the conviction were deemed to be a conviction for all purposes.

(5) Any sum ordered to be paid to the National Insurance Fund or the Industrial Injuries Fund under this regulation shall be recoverable as a penalty.

(6) Any sum paid under the foregoing provisions of this regulation shall be treated as a payment in satisfaction of the unpaid contributions and no part of any such sum paid by an employer shall be recoverable by him from the insured person in respect of whom it is paid.

(7) If the employer, being a body corporate, fails to pay to the National Insurance Fund or the Industrial Injuries Fund any sum which the employer has been ordered to pay under this regulation, that sum, or such part thereof as remains unpaid, shall be a debt due to the National Insurance Fund or the Industrial Injuries Fund, as the case may be, jointly and severally from any directors of the body corporate who knew, or could reasonably be expected to have known, of the failure to pay the contribution or contributions in question.

(8) (a) Nothing in this regulation shall be construed as preventing the recovery of any sums due to the National Insurance Fund or the Industrial Injuries Fund by means of civil proceedings.

(b) In this regulation, save in paragraph (2) thereof, references to "contributions" include references to graduated contributions and to payments in lieu of contributions and, save in paragraphs (1) and (2), references to "the Act" include references to the Act of 1959.

Employment to be disregarded

25. There shall be disregarded for the purposes of section 4 of the Act (which section relates to the number and class of contribution for any week) any employment in which a person who is under pensionable age(b) engages or continues to be engaged solely or mainly for the purpose of acquiring or preserving a right or a larger right to benefit.

Calculation of weekly rate of remuneration

26. Where a person is employed for less than forty hours a week, the rate of his remuneration for the purpose of Part I and Part II of the First Schedule to the Act shall be deemed to be that sum a week which bears the same proportion to his actual remuneration as forty hours bears to the number of hours for which he is employed.

PART IV

PROVISIONS RELATING TO CONTRIBUTIONS WHICH ARE NOT PAID OR WHICH ARE PAID AFTER THE DUE DATE

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

27.—(1) Where a contribution under the Act payable by an employer 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 Ministry not to have been with the consent or connivance of, or attributable

(a) 1950. c. 7.

(b) See s. 74(1), National Insurance Act (Northern Ireland), 1946.

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.

(2) The provisions of this regulation apply to a graduated contribution and to a payment in lieu of contributions as they apply to a contribution under the Act and as if, in the case of a payment in lieu of contributions, that payment were payable by the employer on behalf of the person in respect of whom it is payable.

(3) The following provisions of this Part shall, in their application to a contribution under the Act payable by an employer on behalf of an insured person, have effect subject to the provisions of this regulation.

Treatment for the purpose of any benefit of contributions paid late through ignorance or error

28. 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 the date on which it was paid is shown 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;

that contribution shall be treated as paid on the due date.

Treatment for purpose of unemployment or sickness benefit of late paid contributions

29.—(1) For the purpose of any right to unemployment or sickness benefit, a contribution under the Act 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 the benefit is claimed, be treated—

- (a) 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
- (b) 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 complete contribution year before the beginning of the benefit year which includes the day for which unemployment or sickness benefit is claimed, a contribution under the Act paid after the due date shall be treated—

- (a) if paid before the beginning of the said benefit year—as paid on the due date;
- (b) if paid on or after the beginning of the said benefit year—as not paid in relation to the right to either of the said benefits 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 that contribution is made and as paid at the expiry of that period in relation to the right to either of the said benefits in respect of any other day.

Treatment for the purpose of maternity benefit of late paid contributions

30.—(1) For the purpose of any right to a maternity allowance, a contribution under the Act paid after the due date shall be treated—

- (a) if paid before the expiry of the maternity allowance period or the period of four weeks after the date on which the claim for the allowance is made (whichever period ends later)—as paid on the due date;
- (b) if paid after the expiry of whichever of the said periods ends later—as not paid;

and, for the purposes of this paragraph, the expression “the maternity allowance period” means the period mentioned in sub-section (2) of section 14 of the Act or, in a case in relation to which that sub-section is modified in accordance with regulations made under sub-section (6) of that section, the period mentioned in the said sub-section (2) as so modified.

(2) For the purpose of any right to a maternity grant, a contribution under the Act paid after the due date shall be treated—

- (a) if paid before the expiry of the period of three months after the date of confinement—as paid on the due date;
- (b) if paid after the expiry of the said period of three months—as not paid.

Treatment for the purpose of widow's benefit, child's special allowance or retirement pension of late paid contributions

31.—(1) For the purpose of any right to widow's benefit, to child's special allowance or to a retirement pension, a contribution under the Act paid after the due date and before the relevant time shall be treated—

- (a) if paid before the end of the sixth contribution year following the contribution year which includes the contribution week in respect of which it is payable—as paid on the due date;
- (b) if paid at any other time—as not paid.

(2) For the purpose aforesaid, a contribution under the Act paid after the due date and after the relevant time shall, if it is a contribution—

- (a) payable in respect of a week—
 - (i) commencing before the relevant time in the contribution year which includes that time; or
 - (ii) in the contribution year immediately preceding that year; and

(b) paid before the end of the period of one year from the relevant time; be treated as paid on the due date and any other contribution paid after the due date and after the relevant time shall be treated as not paid.

(3) In this regulation the expression “relevant time” has the same meaning as in paragraph 4 of the Third Schedule to the Act.

Treatment for the purpose of increase of rate of retirement pension of late paid contributions

32. For the purpose of sub-section (4) of section 19 of the Act (which sub-section provides for the increase of the weekly rate of retirement pension where contributions are paid in respect of the period after the attainment of pensionable age) and for the purpose of section 5 of the Family Allowances and National Insurance and Assistance Act (Northern Ireland), 1962(a) (which

(a) 1962, c. 9.

section relates to women's retirement pensions), a contribution under the Act paid after the due date shall be treated—

- (a) if paid before the end of the period of one year beginning immediately after the end of the contribution year which includes the contribution week in respect of which it is payable—as paid on the due date;
- (b) if not paid before the end of the said period—as not paid.

Treatment for the purpose of benefit of late paid graduated contributions and payments in lieu of contributions

33.—(1) For the purpose of any right to benefit (including any increase in the amount of benefit under sub-section (5) of section 4 of the Act of 1959 where a person does not retire from regular employment on attaining pensionable age) a graduated contribution paid after the due date shall be treated—

- (a) if paid before the end of the sixth income tax year following the income tax year in which the payment of remuneration was made on which that contribution was based—as paid on the due date;
- (b) if paid at any other time—as not paid.

(2) For the purpose aforesaid, a payment in lieu of contributions made after the due date shall be treated—

- (a) if made before the end of the sixth income tax year following the income tax year in which it became due—as made on the due date;
- (b) if made at any other time—as not made.

Treatment for purpose of death grant of late paid contributions

34.—(1) For the purpose of any right to a death grant, a contribution under the Act paid after the due date shall, subject to the provisions of paragraph (2), be treated as not paid if—

- (a) the grant is claimed in respect of the death of the relevant person and the contribution is paid after the date of that death;
- (b) the grant is claimed in respect of the death of a person dying during the life time of the relevant person and the contribution is paid after the date of such death;
- (c) the relevant person has predeceased the person in respect of whose death the grant is claimed and the contribution (not being a contribution which by virtue of paragraph (2) of regulation 31 has been treated as paid on the due date for the purpose of a claim for widow's benefit or for retirement pension) is paid after the date of the death of the relevant person;

and in any other case shall, subject as aforesaid, be treated as paid on the due date.

(2) For the purpose aforesaid and notwithstanding the provisions of paragraph (1), in determining whether the relevant contribution conditions are satisfied in whole or in part as respects the yearly average of contributions paid or credited to any person—

- (a) a contribution under the Act paid after the due date and before the relevant time shall be treated—
 - (i) if paid before the end of the sixth contribution year following the contribution year which includes the contribution week in respect of which it is payable—as paid on the due date;
 - (ii) if paid at any other time—as not paid;

(b) a contribution under the Act paid after the due date and after the relevant time, being a contribution payable in respect of any week in the contribution year immediately preceding the contribution year which includes the relevant time, shall be treated as paid on the due date.

(3) In this regulation the expressions "relevant person" and "relevant time" have the same meanings as in paragraph 5 of the Third Schedule to the Act.

PART V

PROVISIONS RELATING TO CONTRIBUTIONS WHICH PERSONS ARE ENTITLED, BUT NOT LIABLE, TO PAY

Treatment for the purpose of any benefit of contributions which persons are entitled, but not liable, to pay

35.—(1) Subject to the following provisions of this regulation, the provisions of regulations 28 to 34 shall apply to contributions which persons are entitled, but not liable, to pay as if each such contribution were due to be paid on the last day in the contribution week in respect of which it is paid.

(2) For the purpose of any right to widow's benefit, to child's special allowance or to a retirement pension or to a death grant, a contribution which a person is entitled, but not liable, to pay in accordance with the provisions of paragraph (2) of regulation 7, or regulation 11 of these regulations, or of regulation 3 of the National Insurance (Residence and Persons Abroad) Regulations (Northern Ireland), 1948(a) (which regulation contains special provisions for payment of contributions in respect of periods abroad), shall, if it is paid before the relevant time and within the period within which it may be paid under any of the said provisions, be treated as paid on the due date.

(3) In paragraph (2), the expression "relevant time" has the same meaning as in paragraph 4 or paragraph 5, as the case may require, of the Third Schedule to the Act.

Payments after death

36. If a person dies, any contributions which, immediately before his death, he was entitled, but not liable, to pay, if he so desired, may be paid notwithstanding his death, subject, however, to the same provisions with respect to the time for payment as were applicable to that person.

Revocations

37. Subject to the provisions of regulation 38, the regulations specified in the Third Schedule are hereby revoked to the extent mentioned in the third column of that Schedule.

Savings

38. Notwithstanding the provisions of regulation 37, regulation 7 of the National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1956(b), and the provisions mentioned in that regulation shall be deemed to continue to apply for the purpose of any right to retirement pension, widow's benefit, child's special allowance or death grant in any case in which the relevant time as defined in the said regulation 7 occurred before the 31st December, 1956.

(a) See reg. 2 of and Sch. to S.R. & O. (N.I.) 1958, No. 109.

(b) S.R. & O. (N.I.) 1956, No. 212.

Given under the Official Seal of the National Insurance Joint Authority this 28th day of March, nineteen hundred and sixty-two.

(L.S.)

D. J. Carter,

Secretary.

Given under the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 28th day of March, nineteen hundred and sixty-two.

(L.S.)

H. A. Lowry,

Assistant Secretary.

Given under the Official Seal of the Ministry of Finance for Northern Ireland this 28th day of March, nineteen hundred and sixty-two.

(L.S.)

W. W. Arthur,

Assistant Secretary.

FIRST SCHEDULE

Conditions attaching to exception from liability to pay, and to the crediting of, contributions.

Condition I

That not less than twenty-six contributions as an employed person have been paid by or credited to the insured person in respect of the contribution year immediately preceding the benefit year which includes the relevant week.

Condition II

That not less than ten contributions as an employed person have been paid by or credited to the insured person in respect of the thirteen weeks immediately preceding the relevant week.

Condition III

That not less than twenty-six contributions, whether as an employed person or a self-employed person, have been paid by or credited to the insured person in respect of the contribution year immediately preceding the benefit year which includes the relevant week.

Condition IV

That not less than ten contributions, whether as an employed person or a self-employed person, have been paid by or credited to the insured person in respect of the thirteen weeks immediately preceding the relevant week.

In this Schedule, the expression "the relevant week" means the week in respect of which a question arises under these regulations either in relation to exception from liability to pay, or to the crediting of, a contribution.

SECOND SCHEDULE

Regulation 8

Crediting of contributions in respect of periods of imprisonment or detention in legal custody before 19th September, 1960*Interpretation and application of this Schedule*

1.—(1) In this Schedule—

“the former Contributions Regulations” means, in relation to any week before the 19th September, 1960, the provisions of the National Insurance (Contributions) Regulations (Northern Ireland), 1948(a), in force in that week;

“the current disqualification provisions” means the provisions as to disqualification for benefit, contained in section 28 of the Act and in regulation 6(b) of the National Insurance (General Benefit) Regulations (Northern Ireland), 1948, in force on the 19th September, 1960;

“hospital or similar institution” means any place in Northern Ireland (not being a prison, Borstal institution, a remand home, or a training school and not being at or in any such place) in which persons suffering from mental disorder are or may be received for care or treatment;

“detention” means penal servitude, imprisonment or detention in legal custody;

“mental disorder” includes any mental disorder within the meaning of the Mental Health Act (Northern Ireland), 1961(c).

(2) This Schedule shall apply to any insured person—

(a) who was, under the provisions of paragraph (1) of regulation 5 of the former Contributions Regulations, excepted from liability to pay a contribution for any week as a person undergoing penal servitude, imprisonment or detention in legal custody; and

(b) in whose case a question has arisen on or after the 19th September, 1960, as to his contribution for any such week;

and in the following provisions of this Schedule, references to a person shall be construed accordingly and “week of exception” shall mean a week in respect of which sub-paragraph (a) applies.

(3) The provisions of this Schedule shall have effect for the purposes of the right to any benefit only in respect of the right to benefit for any period commencing on or after the 19th September, 1960, and in respect of the right to any maternity grant or death grant where the confinement or, as the case may be, the death occurred on or after that date.

(4) Subject to sub-paragraph (3), any contribution credited in accordance with this Schedule for any week of exception shall be treated—

(a) in the case of a contribution credited under sub-paragraph (1) of paragraph 2, as a contribution credited, in the week in which it would have been credited, under the relevant provision of the former Contributions Regulations;

(b) in the case of a contribution credited under sub-paragraph (3) of paragraph 2, as a contribution credited on remarriage under regulation 6A of the National Insurance (Contributions) Regulations (Northern Ireland), 1948, in force on the 19th September, 1960.

Contributions to be credited

2.—(1) Subject to the following provisions of this paragraph, there shall be credited to a person for any week of exception any contribution which would

(a) S.R. & O. (N.I.) 1948, No. 217 as amended by S.R. & O. (N.I.) 1949, No. 149; 1950, No. 67; 1951, No. 38; 1952, No. 139; 1953, No. 69; No. 123; No. 157; 1954, No. 35; 1955, No. 101; 1956, No. 212; 1957, No. 173; No. 225; No. 268; 1959, No. 43; No. 109; No. 173 and 1960, No. 76.

(b) See reg. 2 of S.R. & O. (N.I.) 1960, No. 143.

(c) 1961. c. 15.

have been credited to him for that week under the provisions of the former Contributions Regulations if, instead of the provisions of paragraph (1) of regulation 5 thereof, the provisions of paragraph (1) of regulation 5 of the National Insurance (Contributions) Regulations (Northern Ireland), 1948, in force on the 19th September, 1960, had been in force in that week and if the current disqualification provisions had also been in force.

(2) In their application for the purposes of sub-paragraph (1), the provisions of the former Contributions Regulations shall have effect in respect of any person subject to the following modifications:

(a) For the purposes of regulation 3 of those regulations—

(i) a week of exception throughout which that person was liable to be detained in a hospital or similar institution as a person suffering from mental disorder shall be deemed to have been a week of incapacity for work;

(ii) in the provisos to heads (i) and (ii) respectively of sub-paragraph (a) of paragraph (1) of that regulation, the words "and that he will normally rely" and the words following, to the end of the provisos, shall be omitted and there shall be substituted the words "and that such employment ended after the 4th July, 1948."

(b) For the purposes of regulation 6 or regulation 6A, as the case may be, of those regulations—

(i) any pension, benefit or specified benefit referred to in either regulation shall be deemed to have been payable to that person for any week of exception for which it would have been payable but for her detention or but for such detention and her failure, by reason of such detention, to make a claim therefor;

(ii) a certificate of exception under regulation 6A shall be deemed to have been duly applied for and issued before, and to have been in operation throughout, any week of exception for the whole of which such a certificate would have been in operation if she had applied therefor.

(c) For the purposes of regulation 11 of those regulations, the requirements of that regulation concerning the furnishing of notice in writing shall, in relation to any week of exception, be deemed to have been satisfied.

(3) There shall be credited to a person for any week of exception any contribution which would be credited to her under the provisions of regulation 6A of the National Insurance (Contributions) Regulations (Northern Ireland), 1948, in force on the 19th September, 1960, if that regulation had effect subject to the modifications specified in head (b) of sub-paragraph (2).

**THIRD SCHEDULE
Regulations Revoked**

Regulation 37

<i>Statutory Rules and Orders of Northern Ireland</i>	<i>Citation</i>	<i>Extent of Revocation</i>
S.R. & O. (N.I.) 1948, No. 217	The National Insurance (Contributions) Regulations (Northern Ireland), 1948.	The whole of the regulations.
S.R. & O. (N.I.) 1949, No. 149	The National Insurance (Contributions) Amendment (No. 2) Regulations (Northern Ireland), 1949.	The whole of the regulations.
S.R. & O. (N.I.) 1950, No. 67	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1950.	The whole of the regulations.
S.R. & O. (N.I.) 1951, No. 38	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1951.	The whole of the regulations.
S.R. & O. (N.I.) 1952, No. 139	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1952.	The whole of the regulations.
S.R. & O. (N.I.) 1953, No. 69	The National Insurance (Contributions) Amendment (No. 2) Regulations (Northern Ireland), 1953.	The whole of the regulations.
S.R. & O. (N.I.) 1953, No. 123	The National Insurance (Maternity Benefit and Miscellaneous Provisions) Regulations (Northern Ireland), 1953.	Regulation 20 and Part VI, Part VII and Part VIII of the First Schedule.
S.R. & O. (N.I.) 1953, No. 157	The National Insurance (Contributions) Amendment (No. 3) Regulations (Northern Ireland), 1953.	The whole of the regulations.
S.R. & O. (N.I.) 1954, No. 35	The National Insurance (Maternity Benefit and Miscellaneous Provisions) Amendment Regulations (Northern Ireland), 1954.	Regulation 5 and the Second Schedule.
S.R. & O. (N.I.) 1955, No. 101	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1955.	The whole of the regulations.
S.R. & O. (N.I.) 1956, No. 212	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1956.	The whole of the regulations.
S.R. & O. (N.I.) 1957, No. 173	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1957.	The whole of the regulations.
S.R. & O. (N.I.) 1957, No. 225	The National Insurance (Child's Special Allowance) Regulations (Northern Ireland), 1957.	So much of the Schedule as relates to the National Insurance (Contributions) Regulations (Northern Ireland), 1948, and to the National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1956.

<i>Statutory Rules and Orders of Northern Ireland</i>	<i>Citation</i>	<i>Extent of Revocation</i>
S.R. & O. (N.I.) 1957, No. 268	The National Insurance (Contributions) Amendment (No. 2) Regulations (Northern Ireland), 1957.	The whole of the regulations.
S.R. & O. (N.I.) 1959, No. 43	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1959.	The whole of the regulations.
S.R. & O. (N.I.) 1959, No. 109	The National Insurance (Contributions) Amendment (No. 2) Regulations (Northern Ireland), 1959.	The whole of the regulations.
S.R. & O. (N.I.) 1959, No. 173	The National Insurance (Contributions) Amendment (No. 3) Regulations (Northern Ireland), 1959.	The whole of the regulations.
S.R. & O. (N.I.) 1960, No. 76	The National Insurance (Contributions) Amendment Regulations (Northern Ireland), 1960.	The whole of the regulations.
S.R. & O. (N.I.) 1960, No. 144	The National Insurance (Contributions) Amendment (No. 2) Regulations (Northern Ireland), 1960.	The whole of the regulations.
S.R. & O. (N.I.) 1960, No. 194	The National Insurance (Graduated Contributions and Non-participating Employments — Miscellaneous Provisions) Regulations (Northern Ireland), 1960.	In paragraph (2) of regulation 1, the definition of "the Contributions Regulations"; Part IV.
S.R. & O. (N.I.) 1962, No. 27	The Family Allowances, National Insurance and Industrial Injuries (Consequential Provisions) Regulations (Northern Ireland), 1962.	In paragraph (2) of regulation 1, the definition of "the Contributions Regulations"; regulations 3 and 4; the First Schedule.
S.R. & O. (N.I.) 1962, No. 30	The National Insurance (Contributions) Amendment (Regulations (Northern Ireland), 1962.	The whole of the regulations.