
STATUTORY INSTRUMENTS

1978 No. 410

SOCIAL SECURITY

**The Social Security (Contributions) (Special
Annual Maximum) Regulations 1978**

<i>Made</i>	- - - -	<i>14th March 1978</i>
<i>Laid before Parliament</i>		<i>16th March 1978</i>
<i>Coming into Operation</i>		<i>6th April 1978</i>

The Secretary of State for Social Services, in exercise of the powers conferred upon him by section 11(1) and (2) of the Social Security Act 1975 and of all other powers enabling him in that behalf, without having referred any proposals on the matter to the National Insurance Advisory Committee since it appears to him that by reason of urgency it is inexpedient to do so⁽¹⁾, hereby makes the following regulations:—

Citation, commencement and interpretation

1.—(1) These regulations, which may be cited as the Social Security (Contributions) (Special Annual Maximum) Regulations 1978, shall come into operation on 6th April 1978.

(2) In these regulations—

- (a) “the Act” means the Social Security Act 1975;
- (b) “contracted-out employment” has the same meaning as in section 30(1) of the Social Security Pensions Act 1975;

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

(3) Any reference in these regulations to any provision made by or contained in any enactment or instrument shall, except in so far as the context otherwise requires, be construed as a reference to that provision as amended or extended by any enactment or instrument and as including a reference to any provision which it re-enacts or replaces, or which may re-enact or replace it, with or without modification.

(4) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889 shall apply for the purposes of the interpretation of these regulations as they apply for the purposes of the interpretation of an Act of Parliament.

(1) See section 139(1) of the Social Security Act 1975.

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Maximum amount of primary Class 1 contributions for earners attaining pensionable age in the year ending 5th April 1979 whose employment is not contracted-out employment

2.—(1) Where an earner—

- (a) attains pensionable age in the year ending 5th April 1979, and
- (b) is employed at any time during that year in employed earner's employment which is not contracted-out employment

his liability in that year in respect of primary Class 1 contributions calculated in accordance with section 4(6) of the Act in respect of earnings from such employment shall not exceed an amount (disregarding any fraction of a penny) equal to twenty-three twenty-sixths of the total of the contributions for which he would, apart from this regulation, be so liable in respect of those earnings.

(2) An earner whose liability is subject to a maximum by virtue of paragraph (1) of this regulation shall be liable in the first instance for the full amount of any contributions due from him apart from that paragraph and any contributions paid in excess of that maximum shall, unless the amount of the contributions to be returned does not exceed in value £0.50, be repaid to him by the Secretary of State subject to and in accordance with the following paragraph.

(3) It shall be a condition of an earner's right to repayment of a contribution by virtue of the preceding paragraph that he makes an application therefor in writing to the Secretary of State within a period of 6 years from the date upon which he attained pensionable age or, if the Secretary of State is satisfied that he had good cause for not applying within that period, within such further period as the Secretary of State may allow.

(4) For the purposes of regulations 58 (annual maximum of Class 4 contributions) and 66 (annual maximum of special Class 4 contributions) of the Social Security (Contributions) Regulations 1975 as amended⁽²⁾ any contribution repaid or repayable by virtue of this regulation shall be treated as if it had not been repaid or, as the case may be, was not repayable.

14th March 1978

David Ennals
Secretary of State for Social Services

(2) The relevant amending instrument is S.I. 1977/1755.

EXPLANATORY NOTE

The Regulations prescribe a special annual maximum of primary Class 1 contributions payable at the rate of 6.5 per cent in the year ending 5th April 1979 in respect of employment which is not contracted-out employment by earners who reach pensionable age (65 for men; 60 for women) in that year. The Regulations also make provision for the repayment of amounts paid in excess of the special maximum; and for disregarding such repayment for the purposes of the annual maximum of Class 4 and special Class 4 contributions.