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STATUTORY INSTRUMENTS

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**1999 No. 567**

**The Social Security Contributions, Statutory  
Maternity Pay and Statutory Sick Pay  
(Miscellaneous Amendments) Regulations 1999**

**Amendment of regulation 31 of the principal Regulations**

**5.** In regulation 31 (disposal of contributions not properly paid)<sup>(1)</sup>—

- (a) in paragraph (1) after “Class 1A”, insert “, Class 1B”;
- (b) for paragraph (2), substitute—

“(2) Where the whole or any part of a Class 1A contribution or a Class 1B contribution falls to be returned by the Secretary of State to any person under regulation 32(1)<sup>(2)</sup> of these Regulations, or any part of a Class 1A contribution falls to be repaid by the Secretary of State to any person under regulation 33A(1)<sup>(3)</sup> of these Regulations, the Secretary of State may treat—

- (a) the amount of that Class 1A contribution or, as the case may be, any part of such a contribution, as a payment on account of any secondary Class 1 contributions, Class 1B contribution or Class 2 contributions;
- (b) the amount of that Class 1B contribution or, as the case may be, any part of such a contribution, as a payment on account of any secondary Class 1 contributions, Class 1A contribution or Class 2 contributions,

properly payable by that person.”.

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<sup>(1)</sup> Regulation 31 was amended by regulation 2 of [S.I. 1992/97](#).

<sup>(2)</sup> Paragraph (1) was amended by regulation 11(a) of [S.I. 1984/77](#), regulation 3 of [S.I. 1992/97](#) and regulation 2 of [S.I. 1992/1440](#).

<sup>(3)</sup> Regulation 33A was inserted by regulation 4 of [S.I. 1992/97](#) and amended by regulation 3 of [S.I. 1992/1440](#).