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STATUTORY INSTRUMENTS

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**2007 No. 1056**

**The Social Security Contributions  
(Consequential Provisions) Regulations 2007**

**Amendment of the Social Security (Contributions) Regulations 2001**

5. In regulation 60 (treatment for purpose of contributory benefit of unpaid primary Class 1 contributions) add at the end—

“(3) Where—

- (a) an amount is retrospectively treated as earnings by retrospective contributions regulations, and
- (b) the primary Class 1 contribution payable in respect of those earnings is not paid, and the failure to pay that contribution is shown to the satisfaction of an officer of the Board not to have been with the consent or connivance of, or attributable to any negligence on the part of the primary contributor,

that contribution shall be treated in accordance with paragraph (1)(a) and (b).”.