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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 188**

**The Social Security (Additional Pension) (Contributions Paid in Error) Regulations (Northern Ireland) 1996**

**Purposes for which primary Class 1 contributions paid in error are to be treated as properly paid**

3.—(1) Where section 61A of the Act applies in the case of an individual and the Department is of the opinion that it is appropriate for this regulation to apply—

- (a) the entitlement of the individual to, and the amount of, additional pension shall be determined as if the individual had been an employed earner and, accordingly, all of the primary Class 1 contributions in question had been properly paid;
- (b) in the case of an individual who is entitled to a transitional award of incapacity benefit, regulations made by virtue of Article 6(8) of the Social Security (Incapacity for Work) (Northern Ireland) Order 1994<sup>(1)</sup> (provision during transition from invalidity benefit to incapacity benefit for incapacity benefit to include the additional pension element of invalidity pension) shall have effect as if, in relation to the provisions in force before the commencement of that Article with respect to that additional pension element, the individual had been an employed earner and, accordingly, all of the primary Class 1 contributions in question had been properly paid, and
- (c) where any amount calculated by reference to the contributions in question has been paid in respect of the individual by way of minimum contributions under section 39 of the Pension Schemes (Northern Ireland) Act 1993<sup>(2)</sup> (payment of minimum contributions to personal pension schemes), the individual shall be treated for the purposes of that Act as if he had been an employed earner and, accordingly, the amount had been properly paid.

(2) The reference in paragraph (1)(a) of this regulation to additional pension is to additional pension for the individual or the individual's spouse falling to be calculated under section 45 of the Act (the additional pension in a Category A retirement pension) for the purposes of—

- (a) Category A retirement pension;
- (b) Category B retirement pension for widows or widowers;
- (c) widowed mother's allowance and widow's pension, and
- (d) incapacity benefit (except in transitional cases).

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(1) S.I.1994/1898 (N.I. 12)  
(2) 1993 c. 49