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## SCHEDULES

### SCHEDULE 1

Section 1(4).

#### SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 2 AND 3

##### *Class 1 contributions where earner employed in more than one employment*

- 1 (1) For the purposes of determining whether Class 1 contributions are payable in respect of earnings paid to an earner in a given week and, if so, the amount of the contributions—
- (a) except as may be provided by regulations, all earnings paid to him or for his benefit in that week in respect of one or more employed earner's employments under the same employer shall be aggregated and treated as a single payment of earnings in respect of one such employment; and
  - (b) earnings paid to him or for his benefit in that week by different persons in respect of different employed earner's employments shall in prescribed circumstances be aggregated and treated as a single payment of earnings in respect of one such employment.
- (2) Where any single payment of earnings is made in respect of two or more employed earner's employments under different employers, liability for Class 1 contributions shall be determined by apportioning the payment to such one or more of the employers as may be prescribed, and treating a part apportioned to any employer as a separate payment of earnings by him.
- (3) Where earnings are aggregated under sub-paragraph (1)(b) above, liability (if any) for the secondary contribution shall be apportioned, in such manner as may be prescribed, between the secondary Class 1 contributors concerned.

##### *Earnings not paid at normal intervals*

- 2 Regulations may, for the purposes of Class 1 contributions, make provision as to the intervals at which payments of earnings are to be treated as made.

##### *Method of paying Class 1 contributions*

- 3 (1) Where earnings are paid to an employed earner and in respect of that payment liability arises for primary and secondary Class 1 contributions, the secondary contributor shall (except in prescribed circumstances), as well as being liable for his own secondary contribution, be liable in the first instance to pay also the earner's primary contribution, on behalf of and to the exclusion of the earner ; and for the purposes of this Act contributions paid by the secondary contributor on behalf of the earner shall be deemed to be contributions paid by the earner.
- (2) Notwithstanding any contract to the contrary, no secondary Class 1 contributor shall be entitled to make, from earnings paid by him, any deduction in respect of his own or any other person's secondary Class 1 contributions, nor otherwise to recover such

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contributions from any earner to whom he pays earnings ; and a secondary Class 1 contributor who deducts or attempts to deduct the whole or any part of such a contribution from earnings shall be liable on summary conviction to a fine of not more than £50.

- (3) A secondary Class 1 contributor shall be entitled, subject to and in accordance with regulations, to recover from an earner the amount of any primary Class 1 contribution paid or to be paid by him on behalf of the earner ; and notwithstanding anything in any enactment, regulations under this sub-paragraph shall provide for recovery to be made by deduction from the earner's earnings, and for it not to be made in any other way.

*General provisions as to Class 1 contributions*

- 4 Regulations may, in relation to Class 1 contributions, make provision—
- (a) for calculating the amounts payable according to a prescribed scale or otherwise adjusting them so as to avoid fractional amounts or otherwise facilitate computation ;
  - (b) for requiring that the liability in respect of a payment made in a tax week, in so far as the liability depends on any conditions as to a person's age or retirement, shall be determined as at the beginning of the week or as at the end of it;
  - (c) for securing that liability is not avoided or reduced by a person following in the payment of earnings any practice which is abnormal for the employment in respect of which the earnings are paid ; and
  - (d) without prejudice to the foregoing sub-paragraph, for enabling the Secretary of State, where he is satisfied as to the existence of any practice in respect of the payment of earnings whereby the incidence of Class 1 contributions is avoided or reduced by means of irregular or unequal payments, to give directions for securing that such contributions are payable as if that practice were not followed.

*Power to combine collection of contributions with tax*

- 5 (1) Regulations made with the concurrence of the Inland Revenue may—
- (a) provide for Class 1 or Class 2 contributions to be paid, accounted for and recovered in like manner as income tax deducted from the emoluments of an office or employment by virtue of regulations under section 204 of the Income and Corporation Taxes Act 1970 ;
  - (b) apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of regulations under that section ;
  - (c) make provision for the appropriation of the payments made by any person between his liabilities in respect of income tax and contributions.
- (2) Section 98 of the Taxes Management Act 1970 shall apply in relation to regulations made by virtue of this paragraph as it applies in relation to regulations made under the said section 204 ; and if a person fails to pay at or within the time prescribed for the purpose any sums which he is required by regulations made by virtue of this paragraph to pay, he shall be liable to be proceeded against and punished under section 146(1) of this Act without proof of his failure so to pay any particular contribution.

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- (3) The Inland Revenue shall, at such times and in such manner as the Treasury may direct, account to the Secretary of State for, and pay to him, the sums estimated by the Inland Revenue, in such manner as may be so directed, to have been received by them as contributions in accordance with regulations made by virtue of this paragraph.

*General regulation-making powers*

- 6 (1) Regulations may provide—
- (a) for requiring persons to maintain, in such form and manner as may be prescribed, records—
    - (i) of the earnings paid by them to and in respect of earners, and
    - (ii) of the contributions paid or payable in respect of earnings so paid, for the purpose of enabling the incidence of liability for contributions of any class to be determined, and to retain the records for so long as may be prescribed ;
  - (b) for treating primary Class 1 contributions, when payable on the primary contributor's behalf by the secondary contributor, but not paid, as actually paid where the failure to pay is shown not to have been with the consent or connivance of, or attributable to any negligence on the part of, the primary contributor and, in the case of contributions so treated, for treating them also as paid at a prescribed time or in respect of a prescribed period ;
  - (c) for treating, for the purpose of any entitlement to benefit, contributions paid at or after any prescribed time as paid at some other time (whether earlier or later) or, in the case of contributions paid after the due date for payment, or at such later date as may be prescribed, as not having been paid ;
  - (d) for enabling contributions to be treated as paid in respect of a tax year earlier or later than that in respect of which they were actually paid ;
  - (e) for treating (for the purposes of Class 2 contributions) a week which falls partly in one, and partly in another, tax year as falling wholly within one or the other of those tax years ;
  - (f) for treating contributions of the wrong class, or at the wrong rate, or of the wrong amount, as paid on account of contributions properly payable (notwithstanding section 8(3) of this Act, in the case of Class 3 contributions) or as paid (wholly or in part) in discharge of a liability for reserve scheme contributions or a reserve scheme premium ;
  - (g) without prejudice to sub-paragraph (f) above, for enabling the whole or part of any payment of Class 2 contributions to be treated as a payment of secondary Class 1 contributions ;
  - (h) for the return of contributions paid either in error or in such circumstances that, under any provision of Part I of this Act or of regulations, they fall to be repaid ;
  - (j) for treating a person as being an employed earner, notwithstanding that his employment is outside Great Britain;
  - (k) for treating a person's employment as continuing during periods of holiday, unemployment or incapacity for work and in such other circumstances as may be prescribed ;
  - (l) for requiring persons to apply to the Secretary of State for the allocation of a national insurance number ;
  - (m) for any other matters incidental to the payment, collection or return of contributions.

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- (2) Regulations made by the Secretary of State under sub-paragraph (1) above providing for the payment of Class 2 or Class 3 contributions, at the option of the persons liable to pay, either—
- (a) by means of adhesive stamps ; or
  - (b) by some alternative method, the use of which involves greater expense in administration to the government departments concerned than would be incurred if the contributions were paid by means of such stamps,
- may include provision for the payment to the Secretary of State by any person who adopts any alternative method, and for the recovery by the Secretary of State, of the prescribed fees in respect of any difference in the expense in administration.
- (3) Where under regulations made by virtue of sub-paragraph (1) above contributions are payable by means of adhesive stamps, the Secretary of State may, with the consent of the Treasury, arrange for the preparation and sale of those stamps and may by regulations provide for applying, with the necessary modifications as respects those stamps, all or any of the provisions of the Stamp Duties Management Act 1891, section 9 of the Stamp Act 1891 and section 63 of the Post Office Act 1953.
- 7 Regulations may provide that, for the purpose of determining whether a contribution is payable in respect of any person, or for determining the amount or rate of any contribution, he is to be treated as having attained at the beginning of a week, or as not having attained until the end of a week, any age which he attains during the course of that week.

*Deduction of contributions from pension, etc.*

- 8 (1) Where a person is in receipt of a pension or allowance payable by the Secretary of State by virtue of any prescribed enactment or instrument, the Secretary of State may with the consent of that person pay any contributions (other than Class 1 or Class 4 contributions) payable by him and deduct the amount so paid from the pension or allowance.
- (2) Sub-paragraph (1) above shall have effect notwithstanding anything in any Act, Royal Warrant, Order in Council, order or scheme.

SCHEDULE 2

Section 9(4).

LEVY OF CLASS 4 CONTRIBUTIONS WITH INCOME TAX

*Interpretation*

- 1 In this Schedule—
- (a) " the Act of 1968 " means the Capital Allowances Act 1968 ;
  - (b) " the Act of 1970 " means the Income and Corporation Taxes Act 1970 ; and
  - (c) " year " means year of assessment within the meaning of the Act of 1970.

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### *Method of computing profits or gains*

- 2 Subject to the following paragraphs. Class 4 contributions shall be payable in respect of the full amount of all profits or gains of any relevant trade, profession or vocation chargeable to income tax under Case I or n of Schedule D, subject to—
- (a) deductions for—
    - (i) allowances which under section 70(2) of the Act of 1968 fall to be made as a deduction in charging the profits or gains to income tax, and
    - (ii) any allowance the amount of which falls to be given by way of discharge or repayment of income tax under section 71 of that Act, where in either case the allowance arises from activities of any relevant trade, profession or vocation ; and
  - (b) additions for any such charges as under section 70(6) of that Act fall to be made for purposes of income tax on the profits or gains.

### *Reliefs*

- 3 (1) For the purposes of computing the amount of profits or gains in respect of which Class 4 contributions are payable, relief shall be available under, and in the manner provided by, the following provisions of the Act of 1970, that is to say—
- (a) section 168 (set-off of trade losses against general income), but only where loss arises from activities the profits or gains of which would be brought into computation for the purposes of Class 4 contributions ;
  - (b) section 169 (extension of right of set-off to capital allowances);
  - (c) section 171 (carry-forward of loss against subsequent profits);
  - (d) section 174 (carry-back of terminal losses).
- (2) The following relief provisions shall not apply, that is to say—
- (a) Chapter H of Part I of the Act of 1970 (personal reliefs);
  - (b) sections 226 and 227 of that Act (premiums or other consideration under annuity contracts and trust schemes);
  - (c) section 75 of the Finance Act 1972 (relief for payment of interest);
  - (d) section 173 of the Act of 1970 (carry-forward as losses of amounts to be taxed under section 53) ; and
  - (e) section 175 of that Act (treatment of interest as a loss for purposes of carry-forward or carry-back).
- (3) Where in a year beginning on or after 6th April 1975 for which a person claims and is allowed relief by virtue of sub-paragraph (1) above there falls to be made in computing his total income for income tax purposes, or that of a person's wife or, as the case may be, a person's husband, a deduction in respect of any loss, and the deduction or part of it falls to be so made from income other than profits or gains of a trade, profession or vocation, the amount of the deduction made from the other income shall be treated as reducing the person's profits or gains (that is to say the profits or gains of any relevant trade, profession or vocation as computed for the purpose of the charge to Class 4 contributions) for subsequent years (being deducted as far as may be from those of the immediately following year, whether or not he claims or is entitled to claim relief under this paragraph for that year, and, so far as it cannot be so deducted, then from those of the next year, and so on).
- (4) Relief shall be allowed, in respect of—

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- (a) payments under section 52 or 53 of the Act of 1970 (annuities and other annual payments, etc.); or
- (b) payments under section 75 of the Finance Act 1972 (relief for payment of interest), being payments for which relief from income tax is or can be given, so far as incurred wholly or exclusively for the purposes of any relevant trade, profession or vocation, by way of deduction from or set-off against profits or gains chargeable to Class 4 contributions for the year in which the payments are made; and, in the case of any insufficiency of the profits or gains of that year, the payments shall be carried forward and deducted from, or set off against, the profits or gains of any subsequent year or being deducted or set off as far as may be from or against the profits or gains of the immediately following year, whether or not relief can be claimed under this paragraph for that year, and so far as it cannot be so deducted, from or against those of the next year, and so on).

*Husband and wife*

- 4 (1) Chapter IV of Part I of the Act of 1970 shall apply for the purposes of Class 4 contributions as it applies for those of income tax ; and an application by a husband or wife for separate assessment under section 38 of that Act, and an election by them under section 23 of the Finance Act 1971 (separate taxation of wife's earnings) shall operate as respects liability for such contributions as it does for income tax, the wife being liable for Class 4 contributions in respect of her own profits or gains.
- (2) Such an application or election as is referred to in sub-paragraph (1) above shall not be made separately for the purposes of Class 4 contributions apart from those of income tax.
- (3) Where section 37 of the Act of 1970 applies and there is no separate assessment under section 38 of that Act and no election under section 23 of the Finance Act 1971, the wife's profits and gains are to be computed, for the purposes of Class 4 contributions, as if section 37 did not apply, but the contributions shall be assessed on, and recoverable from, the husband.

*Partnerships*

- 5 (1) Where a trade or profession is carried on by two or more persons jointly, the liability of any one of them in respect of Class 4 contributions shall arise in respect of his share of the profits or gains of that trade or profession (so far as immediately derived by him from carrying it on); and for this purpose his share shall be aggregated with his share of the profits or gains of any other trade, profession or vocation (so far as immediately derived by him from carrying it on or exercising it).
- (2) Where sub-paragraph (1) above applies, the Class 4 contributions for which a person is liable in respect of the profits or gains of the trade or profession carried on jointly (aggregated, where appropriate, as mentioned in that sub-paragraph) may either be charged on him separately or (to the extent only that the liability arises in respect of the profits or gains of that partnership) be the subject of a joint assessment to contributions made in the partnership name ; and Chapter VI of Part VI of the Act of 1970 shall apply accordingly, but substituting this paragraph for section 152.

*Trustees, etc.*

- 6 In any circumstances in which apart from this paragraph a person would—

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- (a) under section 72 of the Taxes Management Act 1970 be assessable and chargeable to Class 4 contributions as trustee, guardian, tutor, curator, or committee of an incapacitated person in respect of the profits or gains of a trade, profession or vocation ; or
- (b) by virtue of section 114 of the Act of 1970 be assessed and charged to such contributions in respect of profits or gains received or receivable by him in the capacity of trustee,

such contributions shall not be payable either by him or by any other person.

#### *Other provisions*

- 7 Section 88(1), (4) and (5)(a) and (b) of the Taxes Management Act 1970 (interest on tax recovered to make good loss due to taxpayer's fault) shall apply in relation to any amount due in respect of Class 4 contributions as it applies in relation to income tax ; but section 86 of that Act (interest on amounts overdue) shall not apply.
- 8 Where an assessment has become final and conclusive for the purposes of income tax for any year, that assessment shall also be final and conclusive for the purposes of computing liability for Class 4 contributions ; and no allowance or adjustment of liability, on the ground of diminution of income or loss, shall be taken into account in computing profits or gains chargeable to Class 4 contributions unless that allowance or adjustment has previously been made on an application under the special provisions of the Income Tax Acts relating thereto, or falls to be allowed under paragraph 3(4) of this Schedule.
- 9 The provisions of Part V of the Taxes Management Act 1970 (appeals, etc.) shall apply with the necessary modifications in relation to Class 4 contributions as they apply in relation to income tax ; but nothing in the Income Tax Acts shall apply with respect to the determination of any question arising—
  - (a) under section 9(7) of this Act or section 9(4) of the Social Security (Northern Ireland) Act 1975 as to whether by regulations under that subsection a person is excepted from liability for Class 4 contributions, or his liability is deferred; or
  - (b) under regulations made by virtue of section 9(9) or 10 of this Act or section 9(6) or 10 of the Social Security (Northern Ireland) Act 1975.

### SCHEDULE 3

Section 13(6), (18).

#### CONTRIBUTION CONDITIONS FOR ENTITLEMENT TO BENEFIT

#### PART I

#### THE CONDITIONS

#### *Unemployment and sickness benefit*

- 1 (1) The contribution conditions for unemployment benefit or sickness benefit are the following.
  - (2) The first condition is that—

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- (a) the claimant must in respect of any one year have actually paid contributions of a relevant class, and those contributions must have been paid before the relevant time ; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 25.
- (3) The second condition is that—
- (a) the claimant must in respect of the relevant past year have either paid or been credited with contributions of a relevant class; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 50.
- (4) For the purposes of these conditions—
- (a) " the relevant time " is the day in respect of which benefit is claimed; and
  - (b) " the relevant past year" is the last complete year before the beginning of the relevant benefit year ; and
  - (c) " the relevant benefit year " is the benefit year in which there falls the beginning of the period of interruption of employment which includes the relevant time.

#### *Maternity grant*

- 2 (1) The contribution conditions for a maternity grant are the following.
- (2) The first condition is that—
- (a) the contributor concerned must in respect of any one year have actually paid contributions of a relevant class, and those contributions must have been paid before the relevant time ; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 25.
- (3) The second condition is that—
- (a) the contributor concerned must in respect of the relevant past year have either paid or been credited with contributions of a relevant class ; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 25.
- (4) For the purposes of these conditions—
- (a) " the relevant time " is—
    - (i) the date of the claimant's confinement where she herself is the contributor concerned, or that contributor is her husband and he is on that date alive and under pensionable age, and
    - (ii) in any other case, the date on which the contributor concerned attained pensionable age or died under that age ; and
  - (b) " the relevant past year" is the last complete year before the beginning of the benefit year in which the relevant time falls.

#### *Maternity allowance*

- 3 (1) The contribution conditions for a maternity allowance are the following.
- (2) The first condition is that—



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- (a) the claimant must in respect of any one year have actually paid contributions of a relevant class, and those contributions must have been paid before the relevant time; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 25.
- (3) The second condition is that—
- (a) the claimant must in respect of the relevant past year have either paid or been credited with contributions of a relevant class; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 50.
- (4) For the purposes of these conditions—
- (a) "the relevant time" is the beginning of the maternity allowance period; and
  - (b) "the relevant past year" is the last complete year before the beginning of the relevant benefit year; and
  - (c) "the relevant benefit year" is the benefit year in which there falls the beginning of the period of interruption of employment which includes the relevant time.

#### *Widow's allowance*

- 4 (1) The contribution condition for a widow's allowance is that—
- (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 25.
- (2) For the purposes of this condition a relevant year is any year ending before the date on which the contributor concerned attained pensionable age or died under that age.

#### *Widowed mother's allowance and widow's pension; retirement pensions (Categories A and B)*

- 5 (1) The contribution conditions for a widowed mother's allowance, a widow's pension or a Category A or Category B retirement pension are the following.
- (2) The first condition is that—
- (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 50.
- (3) The second condition is that—
- (a) the contributor concerned must in respect of each of not less than the requisite number of years of his working life have paid or been credited with contributions of a relevant class; and
  - (b) in the case of the contributions of each of those years, the earnings factor derived from them must be not less than that year's lower earnings limit multiplied by 50.
- (4) For the purposes of the first condition, a relevant year is any year ending before that in which the contributor concerned attained pensionable age or died under that age;

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and the following table shows the requisite number of years for the purpose of the second condition, by reference to a working life of a given duration:—

Duration of working life	Requisite number of years
10 years or less	The number of years of the working life, minus 1.
20 years or less (but more than 10)	The number of years of the working life, minus 2.
30 years or less (but more than 20)	The number of years of the working life, minus 3.
40 years or less (but more than 30)	The number of years of the working life, minus 4.
More than 40 years	The number of years of the working life, minus 5.

- (5) The first condition shall be deemed to be satisfied if the contributor concerned was entitled to an invalidity pension at any time during—
- (a) the year in which he attained pensionable age or died under that age, or
  - (b) the year immediately preceding that year.

*Child's special allowance*

- 6 (1) The contribution condition for a child's special allowance is that—
- (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class ; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 50.
- (2) For the purposes of this condition, a relevant year is any year ending before the date on which the contributor concerned attained pensionable age or died under that age.

*Death grant*

- 7 (1) The contribution condition for a death grant is that—
- (a) the contributor concerned must in respect of any one year ending before the relevant year have actually paid contributions of a relevant class ; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 25.
- (2) For the purposes of this condition, " the relevant year " is the year in which occurred the death giving rise to the claim for a death grant, except that if immediately before the date of the death the contributor concerned was himself dead or over pensionable age it is the year in which he attained that age or died under it.

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## PART II

### SATISFACTION OF CONDITIONS IN EARLY YEARS OF CONTRIBUTION

- 8 (1) Sub-paragraph (3) below shall apply where a claim is made for any short-term benefit and the last complete year before the beginning of the benefit year in which the relevant time falls was either—
- (a) the year in which the contributor concerned first became liable for primary Class 1 or Class 2 contributions ; or
  - (b) the year preceding that in which he first became so liable.
- (2) The relevant time for the purposes of this paragraph—
- (a) in relation to any short-term benefit other than widow's allowance, is the same as it is for the purposes of the contribution conditions for the benefit; and
  - (b) in relation to widow's allowance, is the date on which the contributor concerned attained pensionable age or died under that age.
- (3) For the purposes of satisfaction by the contributor concerned of the first contribution condition for unemployment benefit, sickness benefit, a maternity grant or a maternity allowance, or of the contribution condition for a widow's allowance, all contributions of a relevant class actually paid by him in any period ending with the relevant time may be aggregated and treated as paid in the last complete year before the beginning of the benefit year in which the relevant time falls (earnings factors from the aggregated contributions being derived accordingly for that year).
- 9 Where a person claims unemployment benefit, he shall be deemed to satisfy the first contribution condition for the benefit if on a previous claim for any short-term benefit (other than a widow's allowance) he has satisfied the first contribution condition for that benefit, by virtue of paragraph 8 above, with contributions of a class relevant to unemployment benefit.
- 10 Where a person claims sickness benefit, he shall be deemed to satisfy the first contribution condition for the benefit if on a previous claim for any short-term benefit (other than a widow's allowance) he has satisfied the first contribution condition for that benefit, by virtue of paragraph 8 above, with contributions of a class relevant to sickness benefit.
- 11 Where a woman claims a maternity grant, the contributor concerned for the purposes of the claim shall be deemed to satisfy the first contribution condition for the grant if on a previous claim for any short-term benefit (other than a widow's allowance) that contributor has satisfied the first contribution condition for that benefit, by virtue of paragraph 8 above, with contributions of a class relevant to maternity grant.
- 12 Where a woman claims a maternity allowance, she shall be deemed to satisfy the first contribution condition for the allowance if on a previous claim by her for any short-term benefit (other than a widow's allowance) she has satisfied the first contribution condition for that benefit, by virtue of paragraph 8 above, with contributions of a class relevant to maternity allowance.
- 13 Where a woman claims a widow's allowance, the contributor concerned for the purposes of the claim shall be deemed to satisfy the contribution condition for the allowance if on a claim made in the past for any short-term benefit (other than a widow's allowance) he has satisfied the first contribution condition for the benefit,

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by virtue of paragraph 8 above, with contributions of a class relevant to widow's allowance.

SCHEDULE 4

Sections 14 to 49, 56 to 75, 91.

RATES OF BENEFITS, GRANTS AND INCREASES FOR DEPENDANTS

PART I

CONTRIBUTORY PERIODICAL BENEFITS (SECTIONS 14-31)

Description of benefit	Weekly rate
1. Unemployment or sickness benefit (section 14).	(a) higher rate £9.80 (b) lower rate £6.90 (the appropriate rate being determined in accordance with section 14(4)).
2. Invalidity pension (section 15)	£11.60
3. Invalidity allowance (section 16).	(a) higher rate £2.40 (b) middle rate £1.50 (c) lower rate £0.75 (the appropriate rate being determined in accordance with section 16(2)).
4. Maternity allowance (section 22).	£9.80
5. Widow's allowance (section 24).	£16.20
6. Widowed mother's allowance (section 25).	£11.60
7. Widow's pension (section 26)	£11.60
8. Category A retirement pension (section 28).	£11.60
9. Category B retirement pension (section 29).	(a) lower rate £6.90 (b) higher rate £11.60 (the appropriate rate being determined in accordance with section 29(7)).
10. Child's special allowance (section 31).	£5.65

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## PART II

### MATERNITY GRANT AND DEATH GRANT

Description of Grant	Amount
	£
1. Maternity grant (section 21)	25.00
2. Death grant (section 32), where the deceased was at his death—	
(a) under the age of 3	9.00
(b) between the ages of 3 and 6	15.00
(c) between the ages of 6 and 18	22.50
(d) over the age of 18—	
(i) if on 5th July 1948 that person had attained the age of 55 in the case of a man or 50 in the case of a woman	15.00
(ii) in any other case	30.00

## PART III

### NON-CONTRIBUTORY PERIODICAL BENEFITS (SS. 34-40)

Description of benefit	Weekly rate
1. Attendance allowance (section 35).	(a) higher rate £9.20 (b) lower rate £6.20 (the appropriate rate being determined in accordance with section 35(3)).
2. Non-contributory invalidity pension (section 36).	£6.90
3. Invalid care allowance (section 37).	£6.90
4. Guardian's allowance (section 38).	£5.65
5. Category C or Category D retirement pension (section 39).	(a) lower rate £4.30 (b) higher rate £6.90 (the appropriate rate being determined in accordance with section 39(2)).
6. Age addition (to a pension of any category, and otherwise under section 40).	£0.25

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## PART IV

### INCREASES FOR DEPENDANTS (SS. 41-49)

Benefit to which increase applies	Increase for only, elder or eldest qualifying child	Increase for each additional qualifying child	Increase for adult dependant
(1)	(2)	(3)	(4)
	£	£	£
1. Unemployment or sickness benefit—			
(a) where the beneficiary is under pensionable age	3.10	1.60	6.10
(b) where the beneficiary is over pensionable age	5.65	4.15	6.90
2. Invalidity pension	5.65	4.15	6.90
3. Maternity allowance	3.10	1.60	6.10
4. Widow's allowance	5.65	4.15	—
5. Widowed mother's allowance	5.65	4.15	—
6. Category A or B retirement pension	5.65	4.15	6.90
7. Category C retirement pension	5.65	4.15	4.30
8. Child's special allowance	—	4.15	—
9. Non-contributory invalidity pension	5.65	4.15	4.30
10. Invalid care allowance	5.65	4.15	4.30

Where unemployment or sickness benefit is payable at a weekly rate determined under section 14(6) of this Act, column (4) of this Part of this Schedule shall have effect subject to section 44(5)(6); and where an invalidity pension is payable at a weekly rate determined under section 15(4) of this Act, column (4) shall have effect subject to section 47(2)(b).

## PART V

### RATE OR AMOUNT OF INDUSTRIAL INJURIES BENEFIT

Description of benefit, etc.	Rate or amount
1. Injury benefit under section 56 (weekly rates).	(a) for any period during which the beneficiary is over the age of 18 or is entitled

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Description of benefit, etc.	Rate or amount																																				
	to an increase of benefit in respect of a child or adult dependant £12.55																																				
	(b) for any period during which the beneficiary is not over the age of 18 and not so entitled £9.80																																				
2. Maximum disablement gratuity under section 57(5).	£1,260																																				
3. Disablement pension under section 57(6) (weekly rates).	For the several degrees of disablement set out in column 1 of the following Table, the respective amounts in that Table, using— (a) column 2 for any period during which the beneficiary is over the age of 18 or is entitled to an increase of benefit in respect of a child or adult dependant; (b) column 3 for any period during which the beneficiary is not over the age of 18 and not so entitled:																																				
	TABLE																																				
	<table border="1"> <thead> <tr> <th style="text-align: center;"><i>Degree of disablement</i></th> <th colspan="2" style="text-align: center;"><i>Amount</i></th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> <tr> <th style="text-align: center;">Per cent.</th> <th style="text-align: center;">£</th> <th style="text-align: center;">£</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">100</td><td style="text-align: center;">1900</td><td style="text-align: center;">11.60</td></tr> <tr><td style="text-align: center;">90</td><td style="text-align: center;">17.10</td><td style="text-align: center;">10.44</td></tr> <tr><td style="text-align: center;">80</td><td style="text-align: center;">15.20</td><td style="text-align: center;">9.28</td></tr> <tr><td style="text-align: center;">70</td><td style="text-align: center;">13.30</td><td style="text-align: center;">8.12</td></tr> <tr><td style="text-align: center;">60</td><td style="text-align: center;">11.40</td><td style="text-align: center;">6.96</td></tr> <tr><td style="text-align: center;">50</td><td style="text-align: center;">9.50</td><td style="text-align: center;">5.80</td></tr> <tr><td style="text-align: center;">40</td><td style="text-align: center;">7.60</td><td style="text-align: center;">4.64</td></tr> <tr><td style="text-align: center;">30</td><td style="text-align: center;">5.70</td><td style="text-align: center;">3.48</td></tr> <tr><td style="text-align: center;">20</td><td style="text-align: center;">3.80</td><td style="text-align: center;">2.32</td></tr> </tbody> </table>	<i>Degree of disablement</i>	<i>Amount</i>		(1)	(2)	(3)	Per cent.	£	£	100	1900	11.60	90	17.10	10.44	80	15.20	9.28	70	13.30	8.12	60	11.40	6.96	50	9.50	5.80	40	7.60	4.64	30	5.70	3.48	20	3.80	2.32
<i>Degree of disablement</i>	<i>Amount</i>																																				
(1)	(2)	(3)																																			
Per cent.	£	£																																			
100	1900	11.60																																			
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50	9.50	5.80																																			
40	7.60	4.64																																			
30	5.70	3.48																																			
20	3.80	2.32																																			
4. Unemployability supplement under section 58 (increase of weekly rate of disablement pension).	£11.60																																				
5. Increase under section 59 of weekly rate of unemployability supplement (early onset of incapacity)	(a) if on the qualifying date the beneficiary was under the age of 35, or if that date fell before 5th July 1948 £2.40																																				

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Description of benefit, etc.	Rate or amount
	(b) if head (a) above does not apply and on the qualifying date the beneficiary was under the age of 45 £1.50
	(c) if heads (a) and (b) above do not apply, and on the qualifying date the beneficiary was a man under the age of 60, or a woman under the age of 55 £0.75
6. Maximum increase under section 60 of weekly rate of disablement pension in cases of special hardship.	£7.60 or the amount (if any) by which the weekly rate of the pension, apart from any increase under section 61, 64 or 66, falls short of £19.00, whichever is the less.
7. Maximum increase under section 61 of weekly rate of disablement pension where constant attendance needed.	(a) except in cases of exceptionally severe disablement £7.60 (b) in any case £15.20
8. Increase under section 63 of weekly rate of disablement pension (exceptionally severe disablement).	£7.60
9. Increase under section 64 of weekly rate of injury benefit (dependent children).	(a) in respect of only, elder or eldest child of beneficiary's family £3.10 (b) in respect of each additional child of beneficiary's family ... £1.60
10. Increase under section 64 of weekly rate of disablement pension (dependent children).	(a) in respect of only, elder or eldest child of beneficiary's family £5.65 (b) in respect of each additional child of beneficiary's family £4.15
11. Increase under section 66(2) of weekly rate of injury benefit (adult dependant).	£6.10
12. Increase under section 66(2) of weekly rate of disablement pension (adult dependant).	£6.90
13. Widow's pension under section 68 (weekly rates)—	
(a) initial rate	£16.20
(b) higher permanent rate	£12.15
(c) lower permanent rate	30 per cent. of the weekly rate for the time being of a widow's pension as specified in Part I of this Schedule, paragraph 7.
14. Widower's pension under section 69 (weekly rate).	£12.15



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Description of benefit, etc.	Rate or amount
15. Allowance under section 70 in respect of children of deceased's family—	
(a) weekly rate of allowance at higher rate	(i) in respect of only, elder or eldest qualifying child £5.65 (ii) in respect of each additional qualifying child £4.15
(b) weekly rate of allowance at lower rate	(i) in respect of only, elder or eldest qualifying child £3.10 (ii) in respect of each additional qualifying child £1.60
16. Maximum under section 91(1) of aggregate of weekly benefit payable for successive accidents.	(a) for any period during which the beneficiary is over the age of 18 or is entitled to an increase of benefit in respect of a child or adult dependant £19.00 (b) for any period during which the beneficiary is not over the age of 18 and not so entitled £11.60

SCHEDULE 5

Section 14(5)(b)(iv).

MEANING OF "UNEMPLOYABILITY SUPPLEMENT OR ALLOWANCE"

"Unemployability supplement or allowance" in section 14(5)(b) of this Act means—

- (a) an unemployability supplement payable under section 58 of this Act, or
- (b) any corresponding allowance payable—
  - (i) by virtue of section 7(3)(a) of the Old Cases Act, or
  - (ii) by way of supplement to retired pay or pension exempt from income tax under section 365(1) of the Income and Corporation Taxes Act 1970, or
  - (iii) under the Personal Injuries (Emergency Provisions) Act 1939, or
  - (iv) by way of supplement to retired pay or pension under the Polish Resettlement Act 1947.

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## SCHEDULE 6

Sections 14(7), 22(4), 24(3).

### EARNINGS-RELATED SUPPLEMENT AND ADDITION

#### PART I

##### COMPUTATION OF WEEKLY RATE

- 1 (1) The weekly rate of earnings-related supplement of unemployment benefit, sickness benefit or a maternity allowance shall be ascertained by reference to the claimant's reckonable weekly earnings for the relevant year; and the weekly rate of earnings-related addition to a widow's allowance shall be ascertained by reference to the reckonable weekly earnings for that year of the widow's late husband.
- (2) " The relevant year " means the tax year last ending before the beginning of the current benefit year ; and " the current benefit year " means—
- (a) in relation to supplement of unemployment benefit, sickness benefit or a maternity allowance, the benefit year in which there falls the first day of the period of interruption of employment which includes the day in respect of which the supplement is payable ; and
- (b) in relation to addition to a widow's allowance, the benefit year which includes the date of the husband's death.
- 2 The claimant's or late husband's reckonable weekly earnings for the relevant year shall be his earnings factor for that year (derived from Class 1 contributions actually paid) divided by 50.
- 3 (1) The weekly rate of earnings-related supplement of unemployment benefit, sickness benefit or a maternity allowance shall be whichever is the less of the following amounts—
- (a) an amount equal to the aggregate of—
- (i) 1/3rd of so much of the reckonable weekly earnings as exceeds the relevant year's lower earnings limit and does not exceed £30, and
- (ii) 15 per cent. of so much of those earnings as exceeds £30 and does not exceed that year's upper earnings limit; or
- (b) the amount (if any) by which the weekly rate of the benefit in question (unemployment benefit, sickness benefit or maternity allowance, as the case may be), including any increase of that rate under section 41(1) or 44(1) or (2) of this Act, falls short of 85 per cent. of those earnings.
- (2) The weekly rate of earnings-related addition to a widow's allowance shall be the amount specified in sub-paragraph (1)(a) above.
- 4 The foregoing provisions of this Schedule shall be subject to any regulations under paragraph 7 below.

#### PART II

##### ADDITIONAL PROVISIONS

- 5 Where, in the case of a person entitled in respect of any day to earnings-related supplement of sickness benefit or a maternity allowance, payment by way of such benefit or of such an allowance does not, but a payment by way of injury benefit

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- (section 56) does, fall to be made to that person in respect of that day, the earnings-related supplement may be paid with the injury benefit.
- 6 Where, in the case of a person entitled to any such earnings-related supplement in respect of any day, a payment by way of sickness benefit or a maternity allowance does not, but a payment by way of injury benefit does, fall to be made to that person in respect of that day, paragraph 3(1)(b) above shall apply in his case with the substitution—
- (a) for the reference to sickness benefit or a maternity allowance of a reference to injury benefit; and
  - (b) for the reference to section 41(1) or 44(1) or (2) of this Act of a reference to section 64(1) or 66(1).
- 7 Regulations may provide that the relevant year for the purposes of Part I of this Schedule shall be such other year than that specified in paragraph 1(2) as may be prescribed by the regulations.

## SCHEDULE 7

Section 28(3).

## METHOD OF TREATING DECEASED HUSBAND'S CONTRIBUTIONS AS THOSE OF HIS WIDOW, SO AS TO ENTITLE HER TO CATEGORY A RETIREMENT PENSION

- 1 (1) There shall be taken into account towards the widow's entitlement any reckonable contribution years of the husband, that is to say years for which his own earnings factor was sufficient for satisfaction of paragraph (b) of the second contribution condition; and the widow shall be treated as satisfying that paragraph if the number of years arrived at either under paragraph 2 or under paragraph 3 below is equal to or exceeds that which is in her case the requisite number of years for the purposes of the condition.
- (2) In this Schedule—
- " the second contribution condition " means the second of the conditions for a Category A retirement pension specified in Schedule 3, paragraph 5 ; and
  - " year " means a tax year.
- 2 The number of years arrived at under this paragraph is that which is obtained by—
- (a) taking the number of years between (inclusive) the year in which the woman attained the age of 16 and (exclusive) the year in which the husband died and—
    - (i) multiplying it by the number of the husband's reckonable contribution years, and
    - (ii) dividing it by the number of years of his working life;
  - (b) if the resultant quotient is not a whole number, rounding it up to the nearest whole number; and
  - (c) adding to the number of years arrived at under subparagraphs (a) and (b) above any number of years following the husband's death (inclusive of the year in which he died), being years for which the widow's own earnings factor was sufficient for satisfaction by her of paragraph (b) of the second contribution condition.
- 3 The number of years arrived at under this paragraph is that which is obtained by—

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- (a) taking the number of years between (inclusive) the year in which the widow married the husband and (exclusive) the year in which the husband died ; and
  - (i) multiplying it by the number of the husband's reckonable contribution years, and
  - (ii) dividing it by the number of the years of his working life;
- (b) if the resultant quotient is not a whole number, rounding it up to the nearest whole number; and
- (c) adding to the number of years arrived at under sub-paragraphs (a) and (b) above any number of years—
  - (i) before that in which she became married to the husband, and
  - (ii) following the husband's death (inclusive of the year in which he died),
 being years for which her own earnings factor was sufficient for satisfaction by her of paragraph (b) of the second contribution condition.

## SCHEDULE 8

Section 57(3).

### ASSESSMENT OF EXTENT OF DISABLEMENT

#### *General provisions as to method of assessment*

- 1 For the purposes of section 57 of this Act, the extent of disablement shall be assessed, by reference to the disabilities incurred by the claimant as a result of the relevant loss of faculty, in accordance with the following general principles :—
  - (a) save as hereafter provided in this paragraph, the disabilities to be taken into account shall be all disabilities so incurred (whether or not involving loss of earning power or additional expense) to which the claimant may be expected, having regard to his physical and mental condition at the date of the assessment, to be subject during the period taken into account by the assessment as compared with a person of the same age and sex whose physical and mental condition is normal;
  - (b) regulations may make provision as to the extent (if any) to which any disabilities are to be taken into account where they are disabilities which, though resulting from the relevant loss of faculty, also result, or without the relevant accident might have been expected to result, from a cause other than the relevant accident;
  - (c) the assessment shall be made without reference to the particular circumstances of the claimant other than age, sex, and physical and mental condition ;
  - (d) the disabilities resulting from such loss of faculty as may be prescribed shall be taken as amounting to 100 per cent. disablement and other disabilities shall be assessed accordingly.
- 2 Provision may be made by regulations for further defining the principles on which the extent of disablement is to be assessed and such regulations may in particular direct that a prescribed loss of faculty shall be treated as resulting in a prescribed degree of disablement ; and, in connection with any such direction, nothing in

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- paragraph 1(c) above prevents the making of different provision, in the case of loss of faculty in or affecting hand or arm, for right-handed and for left-handed persons.
- 3 Regulations under paragraph 1(d) or 2 above may include provision—
- (a) for adjusting or reviewing an assessment made before the date of the coming into force of those regulations ;
  - (b) for any resulting alteration of that assessment to have effect as from that date ;
- so however that no assessment shall be reduced by virtue of this paragraph.
- 4 The period to be taken into account by an assessment of the extent of a claimant's disablement shall be the period (beginning not earlier than the end of the injury benefit period, and limited by reference either to the claimant's life or to a definite date) during which the claimant has suffered and may be expected to continue to suffer from the relevant loss of faculty :
- Provided that if on any assessment the condition of the claimant is not such, having regard to the possibility of changes therein (whether predictable or not), as to allow of a final assessment being made up to the end of the said period—
- (a) a provisional assessment shall be made, taking into account such shorter period only as seems reasonable having regard to his condition and that possibility ; and
  - (b) on the next assessment the period to be taken into account shall begin with the end of the period taken into account by the provisional assessment.
- 5 An assessment shall state the degree of disablement in the form of a percentage and shall also specify the period taken into account thereby and, where that period is limited by reference to a definite date, whether the assessment is provisional or final;
- Provided that—
- (a) the percentage and period shall not be specified more particularly than is necessary for the purpose of determining in accordance with section 57 of this Act the claimant's rights as to disablement benefit; and
  - (b) a percentage between 20 and 100 which is not a multiple of 10 shall be treated—
    - (i) if it is a multiple of 5, as being the next higher percentage which is a multiple of 10 ;
    - (ii) if it is not a multiple of 5, as being the nearest percentage which is a multiple of 10.

*Special provision as to entitlement to constant attendance allowance, etc.*

- 6 (1) For the purpose of determining whether a person is entitled—
- (a) to an increase of a disablement pension under section 61 of this Act (constant attendance allowance); or
  - (b) to a corresponding increase by virtue of section 159(3)(b) of this Act or section 7(3)(b) of the Old Cases Act of any other benefit,
- regulations may provide for the extent of the person's disablement resulting from the relevant injury or disease to be determined in such manner as may be provided for by the regulations by reference to all disabilities to which that person is subject which result either from the relevant injury or disease or from any other injury or

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disease in respect of which there fall to be made to the person payments of any of the descriptions listed in sub-paragraph (2) below.

- (2) Those payments are—
- (a) payments by way of disablement pension under Part II of this Act, Chapter IV or V ;
  - (b) payments such as are referred to in section 159(1) of this Act ;
  - (c) payments by way of benefit under section 5 of the Old Cases Act;
  - (d) payments in such circumstances as may be prescribed by way of such other benefit as may be prescribed (being benefit in connection with any hostilities or with service as a member of Her Majesty's forces or of such other organisation as may be specified in the regulations).

## SCHEDULE 9

Sections 70, 72 and 73.

### LIMITS OF ENTITLEMENT TO INDUSTRIAL DEATH BENEFIT

- 1 Where two or more persons satisfy the conditions, in respect of the same death, for receipt of an allowance or allowances under section 70 of this Act for any period—
- (a) not more than one of those persons shall be entitled for that period to such an allowance in respect of the same child, nor shall more than one of them be entitled for that period, in respect of different children, to such an allowance at a rate applicable to an only, elder or eldest child ;
  - (b) where one of them is entitled to such an allowance at a rate above mentioned in respect of a child not included in the family of the other or another of them, the rates of any such allowances to which that other is entitled shall be those that would have been appropriate if the child had been the elder or eldest child of that other's family;
  - (c) where the deceased leaves a widow or widower, then for any period for which she or he is entitled to death benefit as the deceased's widow or widower and satisfies the conditions for receipt of such an allowance in respect of a child, she or he shall be entitled to the allowance in respect of that child, and any allowance payable to her or him in respect of the only, elder or eldest child or her or his family shall be payable at a rate applicable to such a child ;
  - (d) subject to sub-paragraph (c) above, regulations may make provision as to the priority in any prescribed circumstances of two or more persons satisfying the said conditions.
- 2 Where two or more persons satisfy the conditions, in respect of the same death, for receipt of—
- (a) a pension under section 72 of this Act; or
  - (b) an allowance under section 73,
- only one of those persons shall be entitled to the pension or allowance, as the case may be.
- 3 No person shall be entitled in respect of the death of a person to a pension under section 72 where any person is entitled in respect of the deceased's death to a pension as the deceased's widow or widower or the deceased's parent.

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- 4 (1) Where a person would but for paragraph 2 or 3 above be entitled in respect of another person's death to a pension under section 72, he shall, subject to the following provisions of this Schedule, be entitled in lieu thereof to a gratuity.
- (2) The amount of any gratuity payable by virtue of this paragraph shall, subject to section 74 of this Act and the subsequent provisions of this Schedule, be £104; and any such gratuity shall be payable, if and in such cases as regulations so provide, by instalments.
- (3) No person shall be entitled in respect of a person's death both to a gratuity under this paragraph and to an allowance under section 72.
- 5 No person shall be entitled in respect of a person's death both to an allowance under section 73 and to a pension or gratuity, or to an allowance both under section 72 and under section 73.
- 6 (1) The death benefit payable in respect of a person's death by way of parents' gratuities shall not exceed £78.
- (2) The death benefit so payable by way of relatives' gratuities shall not exceed £52 except where either—
- (a) no person is entitled in respect of the deceased's death to a pension; or
  - (b) some person is entitled in respect thereof to a gratuity in lieu of a pension, and shall not in any case exceed £104.
- (3) The limits imposed by sub-paragraph (2) above may be applied either by excluding from the right to a gratuity some of the persons satisfying the conditions for receipt thereof, or by reducing in any proportions the gratuities payable to those persons, or partly in one way and partly in the other; and regulations may make provision as to the manner in which any of the limits imposed by this paragraph are to be applied in any prescribed circumstances.
- 7 (1) A person shall be treated for the purposes of this Schedule as satisfying the conditions for the receipt of a pension under section 72, notwithstanding that he is a child, if he may satisfy those conditions on ceasing to be a child.
- (2) The provision of this Schedule limiting the number of persons entitled to a pension under section 72 shall not preclude a person from becoming so entitled on ceasing to be a child by reason only of some other person having previously been so entitled.
- (3) For the purposes of paragraph 6(2) above, any pension or gratuity under section 72 to which a person may become entitled on ceasing to be a child shall be disregarded.
- 8 (1) Where a person entitled, or who may become entitled, to any such benefit as is mentioned in this Schedule dies within the prescribed time after the deceased without being awarded that benefit, that person shall be disregarded for the purposes of this Schedule, except in so far as it relates to an allowance under section 70 of this Act:
- Provided that, where an award of benefit in respect of the deceased's death, based on the fact that that person was or might become so entitled, has been made in favour of some other person, the death of the first-mentioned person shall not affect that award so as to deprive that other person of any benefit thereby awarded, except where, by reason of the first-mentioned person's death, a further award of benefit of a different description is made on review in favour of that other person.
- (2) For the purposes of this paragraph, a person shall be treated—

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- (a) as having died without being awarded benefit if an award of benefit in his favour in force at his death is thereafter reversed on appeal or review; and
- (b) as not having died without being awarded benefit if an award of benefit is, on a claim made by him before his death, made after his death and not reversed as aforesaid.

## SCHEDULE 10

Section 97(4).

### SUPPLEMENTARY PROVISIONS AS TO LOCAL TRIBUNALS, COMMISSIONERS, ETC

#### *Panels for appointment to local tribunals*

- 1 (1) The panels referred to in section 97(2) of this Act shall be constituted by the Secretary of State for the whole of Great Britain, and each panel shall relate to such area as the Secretary of State thinks fit, and be composed of such persons as the Secretary of State sees fit to appoint.
- (2) Before appointing members to either of the panels, the Secretary of State may take into consideration any recommendations from any local committee representing employers or employed earners or both, or from organisations concerned with the interests of employers or employed earners, including friendly societies or organisations representative of friendly societies.
- (3) The members of the panels shall hold office for such period as the Secretary of State may direct:
- Provided that the Secretary of State may at any time terminate the appointment of any member of a panel.
- (4) So far as practicable, each member of a panel shall be summoned in turn to serve upon a local tribunal:
- Provided that—
- (a) no member of a panel shall sit upon a local tribunal during the consideration of a case—
    - (i) in which he appears as the representative of the claimant; or
    - (ii) by which he is or may be directly affected ; or
    - (iii) in which he has taken any part as an official of an association, or as an employer, or as a witness, or as a person to whom any question arising thereon has been referred for examination and report in accordance with section 93(3) of this Act or with regulations under section 114(1), or otherwise ;
  - (b) where the benefit claimed is unemployment benefit, the member chosen from the first panel shall, if practicable, be a representative of employers ; and
  - (c) in any case in which the claimant is a woman, at least one of the members of the tribunal, if practicable, shall be a woman.



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### *Tribunal chairmen*

- 2 (1) A person appointed to act as chairman of a local tribunal shall hold and vacate office in accordance with the terms of his letter of appointment.
- (2) Where several persons are appointed to act as chairmen for a particular area they shall as far as practicable be invited to preside over a tribunal in turn :
- Provided that this sub-paragraph shall not apply to a person expressly appointed to serve as a substitute when some other person may be unwilling or unable to act.

### *Expenses of tribunal members and others*

- 3 (1) The Secretary of State may pay—
- (a) to any person (other than a Commissioner) appointed under Part III of this Act to determine questions or as a member of, or assessor to, any tribunal constituted under that Part, such remuneration and such travelling and other allowances ;
  - (b) to any person required to attend at any proceedings or inquiry under Part III, such travelling and other allowances ; and
  - (c) such other expenses in connection with the work of any person, tribunal or inquiry appointed or constituted under any provision of that Part (other than a tribunal presided over by a Commissioner),
- as the Secretary of State with the consent of the Minister for the Civil Service may determine.
- (2) The Secretary of State may pay to persons required under this Act (whether for the purposes of this Act or otherwise) to attend for or to submit themselves to medical or other examination or treatment such travelling and other allowances as he may determine with the consent of the Minister for the Civil Service.
- (3) In this paragraph references to travelling and other allowances include references to compensation for loss of remunerative time:
- Provided that such compensation shall not be paid to any person in respect of any time during which he is in receipt of remuneration under this paragraph.

### *Commissioners' remuneration etc., and their pensions*

- 4 The Secretary of State shall pay to a National Insurance Commissioner such salary or other remuneration, and such expenses incurred in connection with the work of a Commissioner or any tribunal presided over by a Commissioner, as may be determined by the Minister for the Civil Service.
- 5 (1) The Secretary of State may from time to time recommend to the Minister for the Civil Service that there shall be paid out of money provided by Parliament to a National Insurance Commissioner an annual sum by way of superannuation allowance calculated in accordance with sub-paragraph (2) below if either—
- (a) he is at the time of his retirement over the age of 72 or, where he retires after 15 years' service, the age of 65 ; or
  - (b) the Secretary of State is satisfied by means of a medical certificate that at the time of his retirement he is, by reason of infirmity of mind or body, incapable of discharging the duties of his office and that the incapacity is likely to be permanent.

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- (2) When the number of completed years of service is as specified in column 1 of the Table below, the annual allowance shall not exceed the fraction of the last annual salary respectively specified in the second column of the Table—

TABLE

<i>Years of service</i>	<i>Fraction of salary</i>
Less than 5	6/40ths
5	10/40ths
6	11/40ths
7	12/40ths
8	13/40ths
9	14/40ths
10	15/40ths
11	16/40ths
12	17/40ths
13	18/40ths
14	19/40ths
15 or more	20/40ths

- (3) For the purposes of sub-paragraphs (1) and (2) above—
- (a) service as Commissioner which is not remunerated by means of a salary shall be disregarded ;
  - (b) the Minister for the Civil Service may by regulations provide for counting as service as Commissioner pensionable service in any other capacity under the Crown.
- (4) The decision of the Minister for the Civil Service shall be final on any question arising as to—
- (a) the amount of any superannuation allowance under this paragraph; or
  - (b) the reckoning of any service for the purpose of calculating such an allowance.
- (5) This paragraph is without prejudice to the pension benefits conferred by the Administration of Justice (Pensions) Act 1950.

*Commissioners' pensions: supplementary*

- 6 (1) Sub-paragraph (2) below applies where—
- (a) the rate of the superannuation allowance payable to a person under paragraph 5(1) above as National Insurance Commissioner is or would be increased by virtue of regulations made under paragraph 5(3)(b) in respect of service in some other capacity ; and
  - (b) a pension payable to him wholly in respect of service in that other capacity would have been paid and borne otherwise than out of money provided by Parliament.

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- (2) Any pension benefits paid to or in respect of him as having been Commissioner shall, to such extent as the Minister for the Civil Service may determine, having regard to the relative length of service and rate of remuneration in each capacity, be paid and borne in like manner as that in which a pension payable to him wholly in respect of service in that other capacity would have been paid or borne.
- (3) In paragraph 5 and in this paragraph—
- (a) "pension" includes any superannuation or other retiring allowance or gratuity, and "pensionable" shall be construed accordingly; and
  - (b) "pension benefits" includes benefits payable on retirement or death by way of lump sum or gratuity, and benefits payable in respect of a person's service or employment to other persons by way of widow's or orphan's pension or otherwise.

## SCHEDULE 11

Section 105(2).

### ATTENDANCE ALLOWANCE BOARD

#### PART I

##### MEMBERSHIP OF BOARD AND METHOD OF DISCHARGING FUNCTIONS

- 1 (1) Subject to the following sub-paragraph, the Board shall consist of a chairman appointed by the Secretary of State and not less than 4 nor more than 9 other members so appointed; and all except 2 of the members appointed in pursuance of this sub-paragraph must be, and those 2 or either of them may be, medical practitioners.
- (2) The Secretary of State may appoint such persons as he considers are specially qualified for the purpose, whether medical practitioners or not, to be additional members of the Board ; but such a member shall not be entitled to act as a member of the Board in relation to any functions conferred on the Board otherwise than under section 140 of this Act.
- 2 The House of Commons Disqualification Act 1957 shall continue with the Attendance Allowance Board included in Part II of Schedule 1 to that Act (bodies of which all members are disqualified for membership of the House of Commons) at the place where it was inserted in the Schedule by Schedule 2 to the National Insurance Act 1970.
- 3 The Board may appoint persons as advisers to the Board on matters on Which in the Board's opinion those persons are specially qualified.
- 4 The Board may refer any individual case for investigation and report to one or more persons specially qualified in the Board's opinion to investigate that case.
- 5 The Board may delegate any of their functions in respect of any individual case to one or more medical practitioners and any functions so delegated shall be exercised by the practitioners in accordance with any directions of the Board.

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## PART II

### PERSONNEL, ADMINISTRATION AND EXPENSES

- 6 The chairman and other members of the Board shall hold office for such period of not more than 5 nor less than 3 years as the Secretary of State may determine; but any member—
- (a) shall be eligible for re-appointment from time to time on or after the expiration of his term of office ; and
  - (b) may by notice in writing to the Secretary of State resign office at any time, while remaining eligible for re-appointment.
- 7 The Secretary of State may remove a member of the Board on the ground of incapacity or misbehaviour.
- 8 Nothing in paragraphs 6 and 7 above applies to an additional member of the Board appointed in pursuance of paragraph 1(2); and each such member shall hold office for such period as the Secretary of State may determine, but the Secretary of State may at any time by notice in writing to the member terminate or alter that period and the member may at any time by notice in writing to the Secretary of State resign office.
- 9 The Secretary of State shall make arrangements for securing that such of his officers and servants as he considers to be required for the exercise of the Board's functions are available to act as officers and servants of the Board.
- 10 The expenses of the Board to such an amount as may be approved by the Minister for the Civil Service shall be paid by the Secretary of State.
- 11 There may be paid as part of the expenses of the Board—
- (a) to all or any of the members of the Board, such salaries or other remuneration and travelling and other allowances ;
  - (b) to persons attending their meetings at the request of the Board, such travelling and other allowances (including compensation for loss of remunerative time) ; and
  - (c) to persons appointed advisers to the Board or to whom individual cases are referred by the Board or the exercise of any of the Board's functions is delegated, such fees,
- as the Secretary of State may with the consent of the Minister for the Civil Service determine.
- 12 Subject to any directions given to them by the Secretary of State, the Board may—
- (a) act notwithstanding any vacancy among their members ; and
  - (b) regulate their own procedure (including the quorum).

## SCHEDULE 12

Section 108(3).

### MEDICAL BOARDS AND MEDICAL APPEAL TRIBUNALS

- 1 Medical boards shall be appointed by the Secretary of State and shall consist of two or more medical practitioners of whom one shall be appointed as chairman:
- Provided that the Secretary of State may arrange with any other government department that any medical board consisting of two or more medical practitioners

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- appointed or recognised by that department shall be a medical board for the purposes of this Act.
- 2 Medical appeal tribunals shall be appointed by the Secretary of State and shall consist of a chairman and two medical practitioners.
- 3 Subject to the foregoing paragraphs, the constitution of medical boards and medical appeal tribunals shall be determined by regulations.
- 4 The Secretary of State may pay—
- (a) to the chairman and other members of a medical board or medical appeal tribunal; and
  - (b) to a medical practitioner appointed to act instead of a medical board, such remuneration, and such travelling and other allowances, as he may determine.
- 5 The Secretary of State may pay to persons required to attend on the consideration of a case—
- (a) before a medical board or medical appeal tribunal, or
  - (b) before a medical practitioner acting in place of a medical board, such travelling and other allowances as he may determine.
- 6 The Secretary of State may pay such other expenses as he may determine, being expenses incurred in connection with the work of medical boards and medical appeal tribunals, and medical practitioners acting in place of a medical board.
- 7 The consent of the Minister for the Civil Service shall be required for any determination by the Secretary of State under paragraphs 4 to 6 above.
- 8 In the above paragraphs references to travelling and other allowances include compensation for loss of remunerative time ; but such compensation shall not be paid to a person in respect of any time during which he is in receipt of remuneration under this Schedule.

## SCHEDULE 13

Section 115.

### PROVISION WHICH MAY BE MADE BY PROCEDURE REGULATIONS

- 1 Provision prescribing the procedure to be followed in connection with the consideration and determination of claims and questions by the Secretary of State and a competent tribunal, or in connection with the withdrawal of a claim.
- 2 Provision as to the form which is to be used for any document, the evidence which is to be required and the circumstances in which any official record or certificate is to be sufficient or conclusive evidence.
- 3 Provision as to the time to be allowed for producing any evidence, or for making an appeal.
- 4 Provision as to the manner in which, and the time within which, a question may be raised with a view to its decision by the Secretary of State under Part III of this Act, or with a view to the review of a decision under that Part.
- 5 Provision for summoning persons to attend and give evidence or produce documents and for authorising the administration of oaths to witnesses.

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- 6 Provision for authorising a competent tribunal consisting of two or more members to proceed with any case, with the consent of the claimant, in the absence of any member.
- 7 Provision for giving the chairman or acting chairman of a competent tribunal consisting of two or more members a second or casting vote where the number of members present is an even number.
- 8 Provision for empowering the Secretary of State, an insurance officer or a competent tribunal to refer to a medical practitioner for examination and report any question arising for his or their decision.
- 9 Provision—
- (a) that in such cases as may be prescribed one or more medical practitioners shall sit with a local tribunal either as additional members or as assessors; and
  - (b) for the appointment by the Secretary of State of medical practitioners to act for this purpose either generally or for such cases and for such tribunals as the Secretary of State may determine,
- and for extending and defining the functions of assessors for the purposes of this Act.
- 10 Provision for the non-disclosure to a person of the particulars of any medical advice or medical evidence given or submitted for the purposes of the determination of, or of any question arising on, any claim if, in the opinion of the prescribed authority (being the person or tribunal, or the chairman of the tribunal, by whom that determination falls to be made), disclosure of those particulars to that person would be undesirable in his interests.
- 11 Provision for requiring or authorising the Secretary of State to hold, or to appoint a person to hold, an inquiry in connection with the consideration of any question by the Secretary of State.

## SCHEDULE 14

Section 126(6).

### PROVISIONS APPLICABLE ON ALTERATION OF BENEFIT RATES

#### *Preliminary*

- 1 In this Schedule, " the commencing date " means the date fixed for payment of benefit at an altered rate to commence.

#### *Awards before commencing date*

- 2 (1) Where the weekly rate of benefit is altered to a fixed amount higher or lower than the previous amount, and before the commencing date an award of that benefit has been made (whether before or after the passing of the relevant Act or the making of the relevant order), then subject to such exceptions or conditions as may be prescribed the benefit shall, except as respects any period falling before the commencing date, become payable at the altered rate without any claim being made for it in the case of an increase in the rate of benefit or any review of the award in the case of a decrease, and the award shall have effect accordingly.

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- (2) Where the weekly rate of benefit is altered, and before the commencing date (but after that date is fixed) an award is made of the benefit, the award either may provide for the benefit to be paid as from the commencing date at the altered rate or may be expressed in terms of the rates appropriate at the date of the award.

*Variation of disablement gratuities*

- 3 Where in consequence of the passing of an Act, or the making of an order, altering the rate of disablement pension under section 57 of this Act, regulations are made varying the scale of disablement gratuities under section 57(5), the regulations may provide that the scale as varied shall apply only in cases where the period taken into account by the assessment of the extent of the disablement in respect of which the gratuity is awarded begins or began after such day as may be prescribed.

*Benefit in respect of children or adult dependants*

- 4 Where for any purpose of this Act or the Old Cases Act, or regulations made by virtue of either Act, the weekly rate at which a person contributes to the cost of providing for a child, or to the maintenance of an adult dependant, is to be calculated for a period beginning on or after the commencing date for an increase in the weekly rate of benefit, but account is to be taken of amounts referable to the period before the commencing date, then those amounts shall be treated as increased in proportion to the increase in the weekly rate of benefit; but this paragraph has effect subject to such exceptions or conditions (if any) as may be prescribed.

SCHEDULE 15

Sections 138(2), 139(2).

NATIONAL INSURANCE ADVISORY COMMITTEE

**PART I**

CONSTITUTION ETC. OF COMMITTEE

- 1 The Committee shall consist of a chairman appointed by the Secretary of State and not less than 6 nor more than 10 other members so appointed.
- 2 Subject to paragraph 4 below, the chairman and other members of the Committee shall hold office for such period of not more than 5 nor less than 3 years as the Secretary of State may determine ; but any member—
- (a) shall be eligible for reappointment from time to time on or after the expiration of his term of office ;
  - (b) may by notice in writing to the Secretary of State resign office at any time, while remaining eligible for reappointment.
- 3 Of the members of the Committee (other than the chairman) there shall be appointed—
- (a) one after consultation with organisations representative of employers ;
  - (b) one after consultation with organisations representative of workers ;
  - (c) one after consultation with friendly societies registered under the Friendly Societies Act 1974 or organisations representative of such societies ; and

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- (d) one after consultation with the Head of the Northern Ireland Department; and the Committee shall include at least one person with experience of work among, and of the needs of, the chronically sick and disabled and in selecting any such person regard shall be had to the desirability of having a chronically sick or disabled person.
- 4 The Secretary of State may remove a member of the Committee on the ground of incapacity or misbehaviour.
- 5 The Secretary of State shall appoint a secretary to the Committee, and may appoint such other officers and such servants to the Committee, and there shall be paid to them such salaries and allowances, as the Secretary of State may with the consent of the Minister for the Civil Service determine.
- 6 The Committee may appoint persons as their advisers on matters on which in the Committee's opinion those persons are specially qualified.
- 7 The expenses of the Committee to such an amount as may be approved by the Minister for the Civil Service shall be paid by the Secretary of State.
- 8 There may be paid as part of the expenses of the Committee—
- (a) to all or any of the members of the Committee, such salaries or other remuneration and travelling and other allowances,
  - (b) to persons attending their meetings at the request of the Committee, such travelling and other allowances (including compensation for loss of remunerative time), and
  - (c) to persons who are not members of the Committee but who at the invitation of the Committee act as advisers at meetings of the Committee held to consider matters on which those persons are specially qualified or otherwise, such fees,
- as the Secretary of State may with the consent of the Minister for the Civil Service determine.
- 9 The Committee may act notwithstanding any vacancy among the members.
- 10 The Committee may make rules for regulating their procedure (including the quorum).

## PART II

### REGULATIONS NOT REQUIRING PRIOR SUBMISSION TO COMMITTEE

- 11 Regulations relating only to industrial injuries benefit or its administration.
- 12 Regulations made by virtue of section 30(2) or 45(4) of this Act for the purpose only of prescribing a day.
- 13 Regulations made by virtue of section 86(1) to (4) of this Act (set-off of overpayments).
- 14 Regulations under section 162(b) of this Act (treatment of polygamous marriages).
- 15 Regulations containing only provisions—
- (a) with respect to the determination of a question within section 95(1)(c) or 118(1) of this Act or section 5(2) of the Family Allowances Act (question who is child of family, etc.); or



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- (b) having effect by virtue of section 8(1) to (3) of that Act (recovery of allowances over-paid).
- 16 Regulations contained in a statutory instrument which states that the regulations relate only to matters which, in accordance with this Act or an enactment directed to be construed as one therewith, have been referred to the Attendance Allowance Board.
- 17 Regulations contained in a statutory instrument which states that it contains only provisions in consequence of an order under section 120 or 122 of this Act (re-rating of contributions) or an up-rating order.
- 18 Regulations contained in a statutory instrument made within a period of 6 months from the date of the passing of any Act passed after the 1973 Act and directed to be construed as one with that Act or this Act, where the statutory instrument states that it contains only regulations to make provision consequential on the passing of the Act, and the Act does not exclude this paragraph in respect of the regulations.
- 19 Regulations in so far as they consist only of procedural rules for a tribunal in respect of which consultation with the Council on Tribunals is required by section 10(1) of the Tribunals and Inquiries Act 1971.
- 20 Regulations made for the purpose only of consolidating other regulations revoked thereby.

## SCHEDULE 16

Section 141.

### INDUSTRIAL INJURIES ADVISORY COUNCIL

#### PART I

##### CONSTITUTION OF COUNCIL

- 1 (1) The Council shall consist of a chairman appointed by the Secretary of State and such number of other members so appointed as the Secretary of State may determine.
- (2) The members other than the chairman shall include an equal number of persons appointed by the Secretary of State, after consultation with such organisations as he thinks fit, to represent employers and employed earners respectively.
- 2 (1) The Secretary of State may pay—
- (a) to the chairman and other members of the Council, such salaries or other remuneration,
  - (b) to persons who are not members of the Council but who at the Council's invitation are joined with its members as advisers at a Council meeting or a meeting of any committee of the Council held to consider questions on which they are specially qualified, such fees, and
  - (c) to the chairman and other members of the Council and to persons attending meetings at the Council's request or attending meetings of any committee of the Council at the Council's or committee's request, such expenses and travelling and other allowances,
- as the Secretary of State may with the consent of the Minister for the Civil Service determine.

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- (2) Any payment under sub-paragraph (1)(a) may be made either in lieu of or in addition to any payment to the recipients under (1)(c).
- (3) Any payment under sub-paragraph (1)(b) may be made either in lieu of or in addition to any expenses or travelling or other allowances payable to the recipient apart from that sub-paragraph.

## PART II

### REGULATIONS NOT REQUIRING PRIOR SUBMISSION TO COUNCIL

- 3 Regulations made by virtue of section 66(5) of this Act for the purpose only of prescribing a day.
- 4 Regulations made by virtue of section 86(1) to (4) of this Act (set-off of overpayments).
- 5 Regulations under section 162(6) of this Act (treatment of polygamous marriages).
- 6 Regulations containing only provisions—
- (a) with respect to the determination of a question within section 95(1)(c) or 118(1) of this Act or section 5(2) of the Family Allowances Act (question who is child of family, etc.); or
  - (b) having effect by virtue of section 8(1) to (3) of that Act (recovery of allowances over-paid).
- 7 Regulations contained in a statutory instrument which states that the regulations relate only to matters which, in accordance with this Act (or an enactment directed to be construed as one therewith), have been referred to the Attendance Allowance Board.
- 8 Regulations contained in a statutory instrument which states that it contains only provisions in consequence of an order under section 120 to 122 of this Act (re-rating of contributions) or an up-rating order.
- 9 Regulations contained in a statutory instrument made within a period of 6 months from the date of the passing of any Act passed after the 1973 Act and directed to be construed as one with that Act or this Act, where the statutory instrument states that it contains only regulations to make provision consequential on the passing of the Act, and the Act does not exclude this paragraph in respect of the regulations.
- 10 Regulations in so far as they consist only of procedural rules for a tribunal in respect of which consultation with the Council on Tribunals is required by section 10(1) of the Tribunals and Inquiries Act 1971.
- 11 Regulations contained in a statutory instrument which states that it contains only regulations making with respect to industrial injuries benefit or its administration the same or substantially the same provision as has been, or is to be, made with respect to other benefit under Part II of this Act or the administration of such benefit.
- 12 Regulations made for the purpose only of consolidating other regulations revoked thereby.

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## SCHEDULE 17

Section 142(2).

### CONSTITUTION, ETC., OF JOINT AUTHORITY FOR GREAT BRITAIN AND NORTHERN IRELAND

- 1 The Joint Authority shall be a body corporate by the name of the National Insurance Joint Authority, and shall have an official seal which shall be officially and judicially noticed, and the seal of the Authority may be authenticated by either member of, or the secretary to, the Authority, or by any person authorised by the Authority to act on behalf of the secretary.
- 2 Either member of the Joint Authority shall be entitled, subject to and in accordance with any rules laid down by the Authority, to appoint a deputy to act for him at meetings of the Authority at which he is unable to be present.
- 3 The Documentary Evidence Act 1868 shall apply to the Joint Authority as if the Authority were included in the first column of the Schedule to that Act, and as if either member or the secretary, or any person authorised to act on behalf of the secretary, of the Authority were mentioned in the second column of that Schedule, and as if the regulations referred to in that Act included any document issued by the Authority.

## SCHEDULE 18

Section 153.

### PRIORITY OF DEBTS IN CASES OF PERSONAL AND COMPANY INSOLVENCY

- 1 (1) The relevant enactments relating to personal insolvency are the following—
  - (a) section 33 of the Bankruptcy Act 1914 ; and
  - (b) section 118 of the Bankruptcy (Scotland) Act 1913.(2) For the operation of those enactments, " the relevant event" in section 153(2) is to be construed as follows—
  - (a) in England and Wales, it means the receiving order or death ; and
  - (b) in Scotland, it means the award of sequestration or death, or the concurrence of diligence for distribution of the estate of a party being notour bankrupt.
- 2 (1) The relevant enactment relating to companies' winding-up is section 319 of the Companies Act 1948: but no priority under that enactment is extended by section 153(1) where a company is being wound up voluntarily merely for the purposes of reconstruction or amalgamation with another company.  
(2) For the operation of that enactment, " the relevant event" in section 153(2) is to be construed as follows—
  - (a) where the company is wound up compulsorily—
    - (i) if it had previously commenced to be wound up voluntarily, " the relevant event " means the passing of the winding-up resolution, and
    - (ii) otherwise, it means the appointment (or first appointment) of a provisional liquidator or, in the absence of such an appointment, the making of the winding-up order ;
  - (b) in any other case, " the relevant event" means the passing of the winding-up resolution.
- 3 (1) The relevant enactments relating to the remedies of debenture holders and chargees are the following—

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- (a) section 94 of the Companies Act 1948 ; and
  - (b) section 19 of the Companies (Floating Charges and Receivers) (Scotland) Act 1972.
- (2) For the operation of those enactments, " the relevant event" in section 153(2) is to be construed as follows—
- (a) where a receiver is appointed on behalf of debenture holders or by or on the application of the holders of a floating charge, it means that appointment; and
  - (b) where possession of any property is taken by or on behalf of debenture holders or the holders of a floating charge, it means that taking of possession.

## SCHEDULE 19

Section 158.

### SUPPLEMENTARY SCHEMES

#### *Implementation of schemes*

- 1 The Secretary of State may by order approve a supplementary scheme whether with or without amendment, if he is satisfied that it is expedient that the scheme should come into operation:
- Provided that the Secretary of State, before approving a supplementary scheme, shall take steps to ascertain so far as practicable the views of any employed earners or employers affected thereby who in his opinion are not represented by the body submitting the scheme.
- 2 Subject to the provisions of this paragraph, and to paragraphs 3 to 5 below, a supplementary scheme may—
- (a) apply for the purposes of the scheme (including in particular the purpose of determining any question as to the application of the scheme to any person or class of persons) any of the provisions of this Act or of regulations, with or without modifications ;
  - (b) make such provision for the constitution of a body to be charged with the administration of the scheme, and with respect to the supervision of the administration of the scheme and accounts, as the Secretary of State considers to be necessary for the purpose of giving effect to the scheme (including provision for the making of returns to the Secretary of State as to matters affecting the operation of the scheme);
  - (c) provide for the participation of the Secretary of State in the administration of the scheme to such an extent and for such purposes as may be therein specified ;
  - (d) provide for defraying, out of any funds which may be available for the purposes of the scheme, such fees and other charges as may be determined by the Secretary of State, with the concurrence of the Treasury, in respect of the participation of the Secretary of State in the administration of the scheme ;
  - (e) contain such other provisions as the Secretary of State considers to be necessary for the purpose of giving effect to the scheme.
- 3 A supplementary scheme may empower the body charged with the administration of the scheme to make, if the Secretary of State so directs, such temporary

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modifications in any of the rates of contribution or the rates or periods of benefit under the scheme as are, in the opinion of the Secretary of State, sufficient to secure the solvency of the fund constituted under the scheme.

- 4 No part of the funds required for providing benefits under a supplementary scheme, or otherwise in connection therewith, shall be derived from money provided by Parliament; but this paragraph does not prevent the making, in respect of persons whose remuneration is or may be defrayed out of money so provided, of a scheme whereunder contributions are payable by employers.
- 5 Subject to paragraphs 6 to 9 below, a supplementary scheme when approved by the Secretary of State shall continue in force until determined in accordance with its provisions.

*Amendment and consolidation of schemes*

- 6 The Secretary of State may by order—
- (a) vary or amend the provisions of a supplementary scheme in any manner and at any time if so requested by—
    - (i) the body by whom it was submitted, or any other body of persons which in his opinion is concerned as representing employed earners or employers ; or
    - (ii) the body charged with the administration of the scheme ; and
  - (b) where it appears to him that, having regard to any periodic audit and valuation, the fund constituted under the scheme—
    - (i) is or is likely to become, and is likely to continue to be, insufficient to discharge its liabilities ; or
    - (ii) is and is likely to continue to be more than reasonably sufficient to discharge its liabilities,  
after consultation with the last-mentioned body make such modifications in any of the rates of contribution or the rates or periods of benefit under the scheme as appear to him to be required in order to make the fund, as the case may be, sufficient or no more than reasonably sufficient to discharge its liabilities.
- 7 An order under paragraph 6 above with respect to any supplementary scheme may replace all or any of the provisions of the scheme (whether or not previously amended, varied or modified under that paragraph) with new provisions consolidating those provisions as they are to have effect with the amendments, variations or modifications to be made by the order.
- 8 The Secretary of State, after consulting the body charged with the administration of a supplementary scheme, may make an order under this paragraph for the purpose of consolidating the provisions of the scheme as for the time being amended, varied or modified.
- 9 An order made by virtue of paragraph 7 or 8 above may revoke previous orders under paragraph 6, 7 or 8 relating to the scheme so far as they are superseded by the consolidation or have otherwise become obsolete or unnecessary.

*Set-off of overpayments*

- 10 (1) Where a person who has received a payment in respect of any period under a supplementary scheme is subsequently found to be entitled in respect of that period to

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a payment by way of benefit, the entitlement to or payment of which disentitles him to the whole or part of the amount of the payment under the scheme, any payment by way of that benefit may, at the discretion of the Secretary of State, be abated by the amount of the overpayment under the scheme or so much thereof as has not been repaid to the fund out of which it was made.

- (2) In this paragraph and paragraph 11 below, " benefit" means benefit under Part II of this Act or under the former principal Act.
- 11       Where a person has received in respect of any period a payment by way of benefit which disentitles him to a payment which would otherwise be payable to him in respect of that period under a supplementary scheme and he is subsequently found not to have been entitled to the whole or part of the amount of that payment of benefit, any payment under the scheme in respect of that period may, at the discretion of the person by whom the payment falls to be made, be abated by the amount of benefit overpaid or so much thereof as has not been—
- (a) repaid or otherwise recovered, or
  - (b) treated as having been paid on account of any other benefit payable in respect of that period, or on account of an allowance under the Family Allowances Act so payable.

- 12       The amount by which a payment to any person is abated under paragraph 10 or 11 above on account of some other payment to that person shall not be otherwise recoverable from that person and shall be made good out of the fund out of which the abated payment fell to be made to the fund out of which that other payment was made.

*Exemption of certain documents from stamp duty*

- 13       Stamp duty shall not be chargeable on any of the following documents—
- (a) a letter or power of attorney granted by any person as trustee for the transfer of any money vested in his name in the public funds or in any other securities and forming part of any funds applicable for the purposes of a supplementary scheme;
  - (b) an agreement made or given for the purpose of, or in connection with, a supplementary scheme ;
  - (c) the appointment or revocation of appointment of an agent, the appointment of a new trustee, and any conveyance or transfer made for effectuating the appointment of a new trustee and any other document authorised by or in pursuance of a supplementary scheme.
- 14       Paragraph 13 above is without prejudice to section 163 of this Act

SCHEDULE 20

Section 168(1).

GLOSSARY OF EXPRESSIONS

Expression	Meaning
" The 1973 Act "	The Social Security Act 1973.
" Age "	For purposes of this Act, a person—

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Expression	Meaning
" Assessed " (in relation to extent of disablement).	(a) is over or under a particular age if he has or, as the case may be, has not attained that age; (b) is between two particular ages if he has attained the first but not the second.
" Assessed " (in relation to extent of disablement).	Assessed in accordance with Schedule 8.
" Beneficiary "	In relation to any benefit, the person entitled to that benefit.
" Benefit "	Benefit under this Act or (as respects any period before 6th April 1975) under— (a) the National Insurance Act 1946 or 1965, or (b) the National Insurance (Industrial Injuries) Act 1946 or 1965.
" Benefit year "	See section 13(7).
" Capable of work "	See section 17(1).
" Child "; " child of family "	" Child " means a person who would be treated as a child for the purposes of the Family Allowances Act.  A person has, for the purposes of this Act, a family which includes a child or children if that person (not being a child) and a child or children (with or without a wife or husband of that person) would be treated for the purposes of the Family Allowances Act as constituting a family; and references to a child of a person's family are to be construed accordingly.
" Claim "	Construe in accordance with " claimant" (below).
" Claimant " (in relation to contributions under Part I and to benefit under Part II Chapters I to III).	A person whose right to be excepted from liability to pay, or to have his liability deferred for, or to be credited with, a contribution, is in question; a person who has claimed benefit.  The expression includes, in relation to an award or decision, a beneficiary under the award or affected by the decision.
" Claimant " (in relation to industrial injuries benefit).	A person who has claimed industrial injuries benefit.  The expression includes— (a) an applicant for a declaration under section 107 that an accident was or was not an industrial accident; and

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Expression	Meaning
" Commissioner "	(b) in relation to an award or decision, a beneficiary under the award or affected by the decision.  The Chief National Insurance Commissioner, or any other National Insurance Commissioner.  The expression includes a tribunal of 3 Commissioners constituted under section 116.
" Confinement "; " date of confinement "; " confined ".	See section 23(1).
" Contract of service "	Any contract of service or apprenticeship, whether written or oral and whether expressed or implied.
" Contribution card "	See section 146(4).
" Current " (in relation to the lower and upper earnings limits under section 4(1)).	For the time being in force.
" Day of incapacity for work ".	See section 17.
" Day of interruption of employment ".	
" The deceased " (in relation to industrial death benefit).	The person in respect of whose death the benefit is claimed or payable.
" Disablement questions "	See section 108.
" Earner " and " earnings "	See section 3.
" Earnings factor "	See section 13.
" Employed "	Construe in accordance with "employment " below (except in the expression " employed earner ").
" Employed earner "	Construe in accordance with sections 2 and 51 and regulations under those sections.
" Employment "	Includes any trade, business, profession, office or vocation.
" Family allowance "	An allowance under the Family Allowances Act.
" The Family Allowances Act ".	The Family Allowances Act 1965.
" The former Industrial Injuries Act ".	The National Insurance (Industrial Injuries) Act 1965.
" The former principal Act "	The National Insurance Act 1965.
" Friendly society "	A society registered as a friendly society under the Friendly Societies Act 1974— (a) being a society which, as part of its ordinary business, provides benefits



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Expression	Meaning
	<p>during sickness or other infirmity, or in old age, or in widowhood, or for orphans,</p> <p>(b) not being a collecting society within the meaning of the Industrial Assurance Act 1923.</p>
" Hovercraft "	A vehicle which is designed to be supported when in motion wholly or partly by air expelled from the vehicle to form a cushion of which the boundaries include the ground, water or other surface beneath the vehicle.
" Incapable of work " and " incapacity for work "	See sections 17(1), 36(7) and 56(2).
" Incapable of self-support "	<p>A person is " incapable of self-support" if (but only if) he is incapable of supporting himself by reason of physical or mental infirmity and is likely to remain so incapable for a prolonged period.</p> <p>He is " permanently incapable of self-support" if (but only if) he is incapable of supporting himself by that reason, and is likely to remain so incapable for the remainder of his life.</p>
" Industrial death benefit "	Industrial injuries benefit in respect of a person's death.
" Industrial injuries benefit "	Benefit under Part II, Chapter IV or V.
" The Inland Revenue "	The Commissioners of Inland Revenue.
" Late husband "	A reference to a woman's late husband, in relation to a woman who has been more than once married, is to her last husband.
" Living with "; " living together ".	<p>A man and his wife shall not be deemed to be living otherwise than together unless—</p> <p>(a) they are permanently living in separation either by agreement or under an order of a court, or</p> <p>(b) one of them has deserted the other and the separation incident to the desertion has not come to an end.</p>
" Local office "	Any office appointed by the Secretary of State as a local office for the purposes of this Act.
" Lower earnings limit "; " upper earnings limit ".	<p>References to these limits are to the lower and upper limits referred to in section 4(1).</p> <p>References to the lower or upper earnings limit of a tax year are to whatever is (or</p>

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Expression	Meaning
	was) for that year the limit in force under section 4(1).
" Medical examination "	The expression includes bacteriological and radiographical tests and similar investigations; construe "medically examined" accordingly.
" Medical practitioner "	A registered medical practitioner. The expression includes a person outside the United Kingdom who is not a registered medical practitioner, but has qualifications corresponding (in the Secretary of State's opinion) to those of a registered medical practitioner.
" Medical treatment "	Medical, surgical or rehabilitative treatment (including any course of diet or other regimen); references to a person receiving or submitting himself to medical treatment to be construed accordingly.
" The Northern Ireland Department "	The Department of Health and Social Services for Northern Ireland.
" The Old Cases Act "	The Industrial Injuries and Diseases (Old Cases) Act 1975.
" Pensionable age "	In the case of a man, 65; in the case of a woman, 60.
" Pneumoconiosis "	Fibrosis of the lungs due to silica dust, asbestos dust or other dust. The expression includes the condition of the lungs known as dust-reticulation.
" Prescribe "	Prescribe by regulations.
" Procedure regulations "	Regulations under section 115.
" Regulations "	Regulations made by the Secretary of State under this Act.
" Relative "	Includes a person who is a relative by marriage or adoption and a person who would be a relative if some person born illegitimate had been born legitimate (subject however to sections 44(6), 47(1), 66(8) and 72(6) as respects the meaning of " relative " in those sections).
" Relevant accident "	The accident in respect of which industrial injuries benefit is claimed or payable.
" Relevant injury "	The injury in respect of which industrial injuries benefit is claimed or payable.

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Expression	Meaning
" Relevant loss of faculty "	The loss of faculty resulting from the relevant injury.
" Residing with "; " residing together "	Two persons shall not be deemed to have ceased to reside together by reason of any temporary absence of either or both of them, and in particular by reason— (a) of any such absence at school or while receiving medical treatment as an in-patient in a hospital or similar institution, or (b) of any absence of either or both of them in such circumstances as may be prescribed.
" Reserve Pension Fund "	The Fund established under Part III of the 1973 Act.
" Reserve scheme contributions " ; " reserve scheme premiums "	The contributions and premiums payable under Part III of the 1973 Act.
" School-leaving age "	For purposes of this Act, a person has attained (or not attained) school-leaving age if he would be treated as being over (or under) the upper limit of compulsory school age for purposes of the Family Allowances Act (disregarding regulations under section 2 of the Family Allowances and National Insurance Act 1967).
" Self-employed earner "	Construe in accordance with section 2.
" Short-term benefit "	Unemployment benefit, sickness benefit, maternity grant, maternity allowance and widow's allowance.
" Supplementary scheme "	A scheme under section 158.
" Tax week "	One of the successive periods in a tax year beginning with the first day of that year and every 7th day thereafter; the last day of a tax year (or, in the case of a tax year ending in a leap year, the last 2 days) to be treated accordingly as a separate tax week.
" Tax year "	The 12 months beginning with 6th April in any year.
" Trade or business "	For purposes of this Act, the exercise and performance of the powers and duties of a public or local authority are to be treated as the trade or business of the authority.
" Trade union "	An association of employed earners.
" Unemployability supplement "	Increase of a disablement pension under section 58.

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Expression	Meaning
" Upper earnings limit "	See " lower earnings limit" and " upper earnings limit" (above).
" Up-rating order "	An order made by the Secretary of State under section 124.
" Week "	A period of 7 days beginning with midnight between Saturday and Sunday, except (in sections 17(1)(d), 20, 30(1) and 45(3)) where the expression is otherwise defined.
" Working life "	See section 27(2).