particular case will have regard to the circumstances set out in regulation 15, including any other emoluments which have been or could have been obtained. The award remains subject to review (regulation 14), but a review will not normally be made after two years except where the claimant has entered the Civil Service or in cases of error or fraud. Where the claimant would normally have continued in his old employment after age 65 (60 in the case of a woman) and had no pension rights, the award may be continued after that age at half rate (regulation 19).

Provision is made under the National Insurance and Civil Service (Superannuation) Rules, 1948, for a claimant who had any pension rights under a pension scheme in his old employment to have his accrued rights as at the time of the loss of that employment fully preserved. The present regulations make provision for the award of compensation in respect of a loss or impairment of opportunity to earn further pension. Such compensation is based on length of service after age 40 and is granted by way of a credit of added years of pensionable service (regulation 20).

Overlap with earnings from subsequent employment under the Crown is avoided (regulation 17). The regulations also make provision with regard to appeals from decisions of the Minister to tribunals appointed by the Minister of Labour and National Service (regulation 25).

8. CONTRIBUTIONS

[Collection of Contributions, *see* NATIONAL INSURANCE AND INDUSTRIAL INJURIES, p. 3037 below.]

The National Insurance (Contributions) Regulations, 1948

1948 No. 1417

Made - - - -	*29th June,* 1948
Laid before Parliament	*30th June,* 1948
Coming into Operation	*1st July,* 1948

M.N.I. 118.

The Minister of National Insurance, in conjunction with the Treasury so far as relates to matters with regard to which the Treasury have so directed, in exercise of powers conferred by sections 2 (5), 4 (4), 5, 8 and 61 of the National Insurance Act, 1946, and of all other powers enabling him in that behalf, hereby makes the following regulations:— 9 & 10 Geo. 6. c. 67.

PART I

General

1.—(1) These regulations may be cited as the National Insurance (Contributions) Regulations, 1948, and shall come into operation on the 1st July, 1948. Citation, commencement and interpretation.

(2) In these regulations, unless the context otherwise requires—

" the Act " means the National Insurance Act, 1946;

" the Industrial Injuries Act " means the National Insurance (Industrial Injuries) Act, 1946; 9 & 10 Geo. 6. c. 62.

" the Minister " means the Minister of National Insurance;

" contribution year " and " benefit year " have the same meanings as in the National Insurance (General Benefit) Regulations, 1948(a);

" first normal benefit year " means the benefit year applicable to a person under regulation 2 of the last mentioned regulations commencing, as the case may be, on the 1st August, 1949, the 7th November, 1949, the 6th February, 1950, or the 1st May, 1950;

" certificate of exception " means, except in relation to regulation 6, a certificate issued for the purposes of the provisions of sub-paragraph (iii) of paragraph (*a*) of subsection (1) of section 5 of the Act;

" an employed contributor's employment " includes (in relation to regulations 2 and 3 only) any employment before the appointed day(b) which would have been treated as an employed contributor's employment if the Act and the regulations made thereunder had been in operation during that employment;

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

(3) References in these regulations to any enactment or regulations shall include references to such enactment or regulations as amended by any subsequent enactment, order or regulations.

52 & 53 Vict. c. 63.

(4) The Interpretation Act, 1889, applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

PART II

Exceptions and credits

Unemployment.

2. Subject to the provisions of paragraphs (1), (3) and (4) of regulation 4,—

(*a*) an insured person shall be excepted from liability to pay a contribution under the Act for any week of unemployment if Condition I or Condition II of the Schedule to these regulations has been satisfied, and a contribution as an employed person shall be credited to him for that week:

Provided that if the said Condition II is not satisfied, it shall be deemed to be satisfied if the insured person proves to the satisfaction of the Minister that he has become unemployed following employment in an employed contributor's employment and that he will normally rely upon such employment for his livelihood;

(*b*) (and subject to the other provisions of these regulations) an insured person shall not be excepted from any liability to pay a contribution under the Act for any week of unemployment, not being a week of unemployment in respect of which a contribution is credited under paragraph (*a*) of this regulation.

Incapacity for work.

3.—(1) Subject to the provisions of paragraph (2) of this regulation and paragraphs (2), (3) and (4) of regulation 4,—

(*a*) an insured person shall be excepted from liability to pay a contribution under the Act for any week of incapacity for work if any one of the Conditions contained in the Schedule to these

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(a) S.I. 1948 No. 1278, p. 2626 above.
(b) 5th July, 1948. *See* S.I. 1948 No. 54, p. 2615 above.

regulations has been satisfied, and a contribution shall be credited to him for that week as follows:—

(i) if Condition I or Condition II of the said Schedule has been satisfied, a contribution as an employed person:

Provided that if the said Condition II is not satisfied, it shall be deemed to be satisfied by the insured person if he proves to the satisfaction of the Minister that he became incapable of work following employment in an employed contributor's employment, and that he will normally rely upon such employment for his livelihood;

(ii) if Condition III or Condition IV of the said Schedule has been satisfied (but not Condition I or Condition II thereof), a contribution as a self-employed person:

Provided that if the said Condition IV is not satisfied, it shall be deemed to be satisfied by the insured person if he proves to the satisfaction of the Minister that he became incapable of work following employment in an employed contributor's employment or as a self-employed person, and that he will normally rely upon any such employment for his livelihood;

(*b*) (and subject to the other provisions of these regulations) an insured person shall not be excepted from any liability to pay a contribution under the Act for any week of incapacity for work if none of the Conditions contained in the said Schedule has been satisfied.

(2) Notwithstanding anything contained in the foregoing provisions of this regulation, where industrial injury benefit(**a**) is payable to an insured person under the Industrial Injuries Act in respect of a week of incapacity for work, that person shall be excepted from liability to pay a contribution under the Act, and a contribution as an employed person shall be credited to him for that week.

Provisions determining days of unemployment or incapacity for work.

4.—(1) For the purposes of regulation 2 (which relates to unemployment), a day shall not be a day of unemployment unless on that day the person concerned is capable of work, and is, or is deemed in accordance with any regulations(**b**) made under sub-paragraph (i) of paragraph (*a*) of subsection (2) of section 11 of the Act (which sub-paragraph relates to days which may be treated as days of unemployment) to be, available for employment in an employed contributor's employment.

(2) For the purposes of regulation 3 (which relates to incapacity for work), the following provisions shall apply:—

(*a*) A day shall not be a day of incapacity for work unless on that day the person concerned is, or is deemed in accordance with any regulations(**c**) made under sub-paragraph (ii) of the said paragraph (*a*) (which sub-paragraph relates to days which may be treated as days of incapacity for work) to be, incapable of work by reason of some specific disease or bodily or mental disablement.

(*b*) Any period in respect of which a person is, under subsection (1) of section 32 of the Industrial Injuries Act, disqualified for receiving industrial injury benefit, or in respect of which a forfeiture of such benefit is operative by reason of regulations made under subsection

(**a**) *See* s. 7 (1) (*a*), National Insurance (Industrial Injuries) Act, 1946.

(**b**) *See* reg. 7, National Insurance (Unemployment and Sickness Benefit) Regulations, 1948 (S.I. 1948 No. 1277, p. 2676 above).

(**c**) *See* reg. 3, National Insurance (Unemployment and Sickness Benefit) Regulations, 1948 (S.I. 1948 No. 1277, p. 2676 above).

(2) of the said section (other than a forfeiture for failure to make a claim for benefit within the prescribed time), shall not be a period of incapacity for work.

(3) For the purposes of regulation 2 and regulation 3, the following provisions shall apply:—

(*a*) A day which is, in accordance with any regulations(**a**) made under subsection (3) of the said section 11 (which subsection relates to days which are or are not to be treated for the purposes of unemployment benefit and sickness benefit as days of unemployment or incapacity for work) treated for the purposes of unemployment benefit and sickness benefit as a day of unemployment or incapacity for work shall be a day of unemployment or incapacity for work, as the case may require, for the purposes of this regulation, but any day which under any such regulations is treated as not being such a day shall not be a day of unemployment or incapacity for work for those purposes.

(*b*) Any period in respect of which a person is disqualified for receiving either unemployment benefit or sickness benefit by reason of the provisions of section 13 of the Act (which section relates to disqualification for unemployment benefit and sickness benefit) or any regulations(**b**) made thereunder, shall not be a period of unemployment or incapacity for work, as the case may be.

(*c*) Any period in respect of which a person is disqualified for receiving unemployment benefit or sickness benefit by reason of the provisions of paragraph (*a*) of subsection (1) of section 29 of the Act (which paragraph relates to disqualification for benefit by reason of being absent from Great Britain) shall not be a period of unemployment or incapacity for work, as the case may be.

(4) For the purposes of regulation 2 and regulation 3, where in any week a person is for part of that week unemployed and for the remainder of that week incapable of work, he shall be treated as if unemployed for the whole of that week, if Condition I or Condition II of the Schedule to these regulations has been satisfied, and, if neither of those Conditions has been satisfied but Condition III or Condition IV of that Schedule has been satisfied, he shall be treated as if incapable of work for the whole of that week, and the said regulations shall be construed accordingly.

Penal servitude, imprisonment or detention in legal custody.

5.—(1) (*a*) An insured person shall be excepted from liability to pay a contribution under the Act for any week during the whole of which he is undergoing penal servitude, imprisonment or detention in legal custody, but contributions under these regulations shall not be credited in respect of any such week except in respect of any week for which on release sickness benefit or industrial injury benefit is payable in accordance with regulations made under the Act or the Industrial Injuries Act, as the case may be, and then only in accordance with and subject to the provisions of regulations 3 and 4.

(**a**) Reg. 6, National Insurance (Unemployment and Sickness Benefit) Regulations, 1948 (S.I. 1948 No. 1277, p. 2676 above).

(**b**) Reg. 10, National Insurance (Unemployment and Sickness Benefit) Regulations, 1948 (S.I. 1948 No. 1277, p. 2676 above).

(*b*) If any person to whom sub-paragraph (*a*) of this paragraph is applicable so desires, he may for any such week pay a contribution as a non-employed person, and if immediately before the commencement of any such penal servitude, imprisonment or detention in legal custody he was a self-employed person, he may instead for any such week pay a contribution as a self-employed person (in either case not being a week for which a contribution is credited under the provisions of the said sub-paragraph (*a*)).

Unemployability supplement

(2) (*a*) An insured person shall be excepted from liability to pay a contribution under the Act as a non-employed person for any week in respect of which he is receiving an unemployability supplement, but contributions shall not be credited in respect of any such week under this provision, although, if he so desires, the insured person may for any such week pay a contribution as a non-employed person.

(*b*) The expression " unemployability supplement " means, for the purposes of this regulation, a payment by way of unemployability supplement under the provisions of section 13 or section 82 of the Industrial Injuries Act or a supplement on account of unemployability payable by virtue of any Service Pensions Instrument as defined in paragraph (2) of regulation 1 of the National Insurance (Overlapping Benefits) Provisional Regulations, 1948(a).

Persons in receipt of widow's benefit or retirement pension by virtue of husband's insurance.

6.—(1) A woman shall be excepted from liability to pay a contribution under the Act to the extent and subject to the conditions set out below in respect of any week for which widow's benefit (not being a widow's basic pension within the meaning of the National Insurance (Pensions, Existing Beneficiaries and Other Persons) (Transitional) Regulations, 1948(**b**)), or a retirement pension by virtue of her husband's insurance (not being a contributory old age pension within the meaning of the last mentioned regulations), is payable to her as the widow of her husband, or would be so payable but for the provisions of subsection (3) of section 17 or subsection (5) of section 20 of the Act (which subsections relate to the reduction, based on earnings, of certain allowances and pensions), namely—

(*a*) if she has made application to the Minister for a certificate of exception from such liability and that application has been granted, she shall be excepted from liability to pay a contribution under the Act in respect of any week during which the certificate is in operation:

Provided that—

(i) she may give notice to the Minister at any time while the certificate is in operation that she desires the certificate to be cancelled, and, if such notice is so given, the certificate shall cease to be in operation from such date as the Minister may determine;

(ii) she shall produce forthwith to her employer any such certificate of exception issued to her, and that, if she exercises the foregoing right to cancel such a certificate, she shall surrender her certificate at the time of the cancellation and forthwith notify her employer of the cancellation;

(**a**) S.I. 1948 No. 1244, p. 2652 above. (**b**) S.I. 1948 No. 55, p. 2822 below.

(iii) if immediately before the death of her husband she was an employed person who had elected not to pay, or was a self-employed person who had not elected to pay, contributions as such a person, such an application shall be deemed to have been made and granted, unless she notifies the Minister to the contrary;

(*b*) if the provisions of sub-paragraph (*a*) of this paragraph are not applicable to her, she shall be excepted from liability to pay contributions as a non-employed person.

(2) A contribution as a non-employed person shall be credited to a woman in respect of any week specified in paragraph (1) of this regulation, not being a week in respect of which a contribution as an employed or self-employed person is payable under the Act or a week in respect of which any such contribution is credited to her in accordance with the provisions of regulations 2, 3, 7, 8 and 9.

Full time education or unpaid apprenticeship and training periods.

7.—(1) A person (not being a person to whom paragraph (3) of this regulation applies) shall be excepted from liability to pay a contribution under the Act for any week in respect of—

(*a*) full time education or full time unpaid apprenticeship (not being a gainful occupation);

(*b*) full time training at a course approved by the Minister;

and for the purpose of determining whether such education or apprenticeship has terminated, any of the following periods beginning after the commencement of such education or apprenticeship shall be disregarded:—

(i) any period of national service;

(ii) any period of employment during vacations relating to such education or apprenticeship;

(iii) any period of employment as a teacher during any term of such education or apprenticeship not exceeding six hours a week.

(2) For the purpose of the foregoing paragraph, the following provisions shall apply in relation to the payment and crediting of contributions:—

(*a*) In the case of a person to whom sub-paragraph (*a*) of the preceding paragraph applies who has not attained the age of eighteen years, a contribution shall be credited to him for that week as follows, provided a contribution as an employed person or self-employed person is not payable for that week:—

(i) if Conditon I or Condition II of the Schedule to these regulations has been satisfied, a contribution as an employed person;

(ii) if Condition III or Condition IV of the said Schedule has been satisfied (but not Condition I or Condition II thereof), a contribution as a self-employed person;

(iii) if none of the Conditions of the said Schedule has been satisfied, a contribution as a non-employed person.

(*b*) In the case of a person to whom sub-paragraph (*b*) of the preceding paragraph applies who in the three years immediately preceding the commencement of the course had paid or had credited to him

not less than one hundred and four contributions (including any contributions as an employed person or self-employed person under the Act) since his last entry into insurance under the National Health Insurance Act, 1936, or the Widow's, Orphans' and Old Age Contributory Pensions Act, 1936, or, if he was not insured under either of those Acts, since his entry into insurance under the Act, a contribution shall be credited to him for any such week of training on the same basis and to the same extent as that mentioned in sub-paragraph (*a*) of this paragraph, subject to the qualification that, notwithstanding the provisions of that sub-paragraph, any contributions so credited up to the beginning of that person's first normal benefit year shall be contributions as an employed person:

26 Geo. 5. & 1 Edw. 8. c. 32. 26 Geo. 5. & 1 Edw. 8. c. 33.

Provided that the contribution condition contained in this sub-paragraph may be dispensed with by the Minister if he is satisfied, in the circumstances of any particular case, that this should be done.

(*c*)—(i) Any person to whom sub-paragraph (*a*) of the preceding paragraph applies who has attained the age of eighteen years may, if he so desires, for any such week of education or apprenticeship, pay a contribution as a non-employed person.

(ii) Any person to whom sub-paragraph (*b*) of the preceding paragraph applies who does not satisfy the contribution condition specified in sub-paragraph (*b*) of this paragraph, and in respect of whom that condition is not dispensed with by the Minister, may, if he so desires, for any such week of training, pay a contribution as a non-employed person.

(3) Where a person who, after having attained the age of eighteen years, again commences (subject to the provisions of paragraph (1) of this regulation) full time education or full time unpaid apprenticeship (not being a gainful occupation), and satisfies the contribution condition specified in sub-paragraph (*b*) of the preceding paragraph, he shall be excepted from liability to pay a contribution under the Act for any week in respect of any such education or apprenticeship, and he may for any such week pay a contribution as a non-employed person, if he so desires, and any contributions so paid as a non-employed person shall be treated as equivalent to contributions of the appropriate class in relation to unemployment benefit and sickness benefit.

Attendance allowance.

8. An insured woman shall be excepted from liability to pay a contribution as a self-employed or non-employed person for any week in which she is confined, and for each of the three succeeding weeks, in so far as an attendance allowance is payable to her in respect of any such week, and a contribution shall be credited to her for that week as follows, provided a contribution as an employed person is not payable for that week:—

(*a*) if not less than twenty-six contributions as an employed person have been paid by or credited to the insured woman in respect of the last complete contribution year before the date of the confinement, a contribution as an employed person;

(*b*) if not less than twenty-six contributions, whether as an employed person or self-employed person, have been paid by or credited to

the insured woman in respect of the last complete contribution year before the date of the confinement, a contribution as a self-employed person;

(*c*) if neither of the conditions specified in the preceding paragraphs of this regulation has been satisfied, a contribution as a non-employed person.

Maternity allowance.

9. An insured woman shall be excepted from liability to pay a contribution under the Act for any week in respect of which a maternity allowance is payable to her, and a contribution shall be credited to her for that week as follows:—

(*a*) if the condition specified in paragraph (a) of regulation 8 has been satisfied, a contribution as an employed person;

(*b*) if the said condition has not been satisfied, a contribution as a self-employed person:

Provided that, where the maternity allowance is payable by virtue of a certificate of expected confinement, the said condition shall apply with the substitution of the expected date of confinement for the date of confinement.

Certificates of exception.

10.—(1) An insured person shall be excepted from liability to pay a contribution under the Act as a self-employed person or a non-employed person for any week during the whole of which a certificate of exception is in force.

(2) A person to whom the preceding paragraph of this regulation is applicable may, if he so desires, pay a contribution as, or as if he were, a non-employed person for any week during the whole of which the certificate is in force and during which he is either a self-employed person or a non-employed person.

(3) Contributions shall not be credited to a person, in respect of whom a certificate of exception has been granted, while the certificate remains in force, but any such person, in respect of whom at the time of the issue of the certificate less than twenty-six contributions as an employed person had been paid in respect of him since the appointed day or his subsequent entry into insurance under the Act shall, nevertheless, upon the first occasion on which such a certificate ceases to be in force in his case, be entitled, for the purposes of unemployment benefit and sickness benefit only, to have a contribution credited as an employed person in respect of every week (not being a week in respect of which a contribution as an employed person is payable) during which the certificate was in force, subject to the following provisions, namely:—

(*a*) The question of crediting any such contributions shall not be determined unless and until the next following sub-paragraph is satisfied and thereafter the person concerned makes his first claim for any such benefit.

(*b*) Contributions shall not be credited to such a person until twenty-six contributions, whether as an employed or self-employed person, have been paid in respect of him for weeks commencing not earlier than the week in which the certificate ceased to be in force.

(*c*) Notwithstanding the provisions of the foregoing sub-paragraph, any such contributions so credited shall not be taken into account

for the purposes of unemployment benefit until twenty-six contributions as an employed person have been paid in respect of him for weeks commencing not earlier than the week in which the said certificate ceased to be in force.

(*d*) Contributions shall not be credited for any period earlier than the beginning of the contribution year immediately preceding the benefit year which includes the period for which benefit is claimed.

Evidence for the purposes of credits.

11. For the purposes of the foregoing provisions of these regulations relating to the crediting of contributions, a person shall furnish to the Minister any evidence required by him in relation thereto before the beginning of the benefit year immediately following the contribution year in which the week in question falls.

Pre-entry credits, etc.

12.—(1) (*a*) Subject to the provisions of paragraph (2) of this regulation, contributions as an employed person shall be credited to a person for the period between the beginning of the contribution year last preceding that in which he became an insured person and his entry into insurance under the Act.

(*b*) Contributions credited in respect of a person in accordance with sub-paragraph (*a*) of this paragraph shall not be taken into account for the purpose of the Conditions mentioned in the Schedule to these regulations, unless, in the case of Condition I or Condition II, twenty-six contributions as an employed person have been paid by or in respect of him since his entry into insurance, or, in the case of Condition III or Condition IV, twenty-six contributions, whether as an employed person or self-employed person, have been so paid since such entry, and shall not be taken into account for the purposes of maternity allowance.

(2) In relation to a person who on the appointed day is under the age of sixteen, a contribution as a non-employed person shall be credited to him for any week commencing after the beginning of the contribution year in which he attains that age and ending before the attainment of that age, being a week for which he would have been liable to pay a contribution as a non-employed person but for the provisions of paragraph (*a*) of section 61 of the Act (which paragraph provides that a person shall not be liable to pay a contribution as a non-employed person before attaining the age of sixteen).

Special provisions relating to the grant of certificates of exception.

13. The following provisions shall apply in relation to persons who desire to be excepted from liability to pay contributions by virtue of the provisions of sub-paragraph (iii) of paragraph (*a*) of subsection (1) of section 5 of the Act (which sub-paragraph relates to the exception of persons from such liability when they are not in receipt, or are deemed in accordance with regulation 14 not to be in receipt, of an income exceeding one hundred and four pounds a year):—

(1)—(*a*) A person desiring to be so excepted shall make application to the Minister for that purpose, and, if the application is granted, a certificate of exception shall be issued to him by the Minister.

(*b*) Any such application and certificate of exception shall be in such form as may for the time being be approved by the Minister.

(*c*) A person making such an application shall furnish to the Minister such information and evidence relating to his income as the Minister may require, and a person in respect of whom a certificate of exception has been issued shall so furnish any such information and evidence as the Minister may require from time to time.

(2)—(*a*) Any such certificate of exception shall be in force for such period as may be specified in the certificate, subject to the qualification that if any condition attached to the grant of the certificate ceases to be fulfilled while the certificate is in force, the certificate shall cease to be in force as from the date of such cessation, and the holder of the certificate shall forthwith notify the Minister to that effect.

(*b*) A person to whom a certificate of exception is issued may give notice to the Minister at any time while it is in force that he desires the certificate to be cancelled, and, if such notice is so given, the certificate shall cease to be in force from such date as the Minister may determine.

(*c*) The holder of a certificate of exception shall, when called upon to do so by an officer of the Ministry of National Insurance, produce such certificate for his inspection.

(3)—(*a*) Nothing in these regulations shall preclude a person from receiving benefit, while a certificate of exception is in force, by virtue of contributions paid by or credited to him in respect of any period before the day on which the certificate commenced to be in force.

(*b*) Any contribution credited to a person by virtue of these regulations in respect of the period during which a certificate of exception is in force shall be taken into account only for the purposes of unemployment benefit or sickness benefit in respect of periods occurring after the certificate has ceased to be in force.

14. Where an applicant for a certificate of exception is in receipt of an income exceeding one hundred and four pounds a year by reason only of the inclusion therein of any one or more of the following items, he shall be deemed for the purposes of sub-paragraph (iii) of paragraph (*a*) of subsection (1) of section 5 of the Act not to be in receipt of an income exceeding one hundred and four pounds a year:—

11 & 12 Geo. 6. c. 29.

(1) any sum received by way of assistance under the National Assistance Act, 1948;

26 Geo. 5. & 1 Edw. 8. c. 31.

(2) any sum received by way of old age pension as a blind person under the Old Age Pensions Act, 1936;

(3) any one of the following payments or parts of payments up to the amount of one pound a week or, if the applicant is in receipt of more than one such payment, up to the said amount in the aggregate:—

(*a*) the first ten shillings and sixpence a week of any payment of sick pay received from a friendly society or trade union;

(*b*) the first ten shillings and sixpence a week of any superannuation payment or superannuation payments in respect of previous service or employment from which the applicant has retired or resigned (whether payable by a former employer or not);

(*c*) any payment by way of attendance allowance under section 14 of the Act, and any payment by way of maternity allowance under section 15 of the Act;

(*d*) any of the following payments, that is to say:—

(i) any payment in respect of retired pay or pension to which section 16 of the Finance Act, 1919, applies, including any such payment in respect of a dependants' allowance attached to such a pension; 9 & 10 Geo. 5. c. 32.

(ii) any payment in respect of a disablement pension awarded under the Personal Injuries (Emergency Provisions) Act, 1939, including an increase in such a pension in respect of dependants; 2 & 3 Geo. 6. c. 82.

(iii) any weekly payment by way of compensation under any enactment relating to workmen's compensation;

(iv) any payment by way of disablement benefit under section 12 of the Industrial Injuries Act.

Contributions to be taken into account.

15. For the purposes of the application of the relevant contribution conditions relating to any one benefit, and notwithstanding anything contained in these regulations, not more than one contribution (whether paid or credited) shall be taken into account for any week, and where, by virtue of the Act or any regulations made thereunder, a person has paid or is liable to pay a contribution for any week, and a contribution or contributions has or have been credited to him for that week, the contribution or contributions so credited shall not be taken into account.

Provision relating to Schedule.

16. Any contributions which under the provisions of regulation 2 of the National Insurance (Unemployment and Sickness Benefit) Regulations, 1948(**a**), or under paragraph (3) of regulation 7 of these regulations, are treated as equivalent to contributions of another class shall for the purposes of the Schedule to these regulations be treated as contributions of that other class.

PART III

Miscellaneous provisions relating to contributions

Disposal of contributions improperly paid.

17. Where contributions are paid under the Act which are of the wrong class or at the wrong rate, the Minister may treat them as paid on account of the contributions properly payable or on account of contributions under the Industrial Injuries Act, and where contributions are paid under the Industrial Injuries Act which are not payable, he may, notwithstanding anything in that Act, treat them as paid on account of contributions under the Act.

Return of contributions paid in error.

18.—(1) Subject to the provisions of regulation 17 and of this regulation, any contributions paid under the Act by a person or his employer (if any) under the erroneous belief that the contributions were payable by, or in respect or on behalf of, that person under the provisions of the Act shall be returned by the Minister to that person or his employer, as the case may require, if application to that effect is made in writing to the Minister within the appropriate time specified in paragraph (4) of this regulation.

(**a**) S.I. 1948 No. 1277, p. 2676 above.

(2) In calculating the amount of any repayment to be made under this regulation to such a person or an employer, there shall be deducted—

(*a*) in the case of employers' contributions and contributions as an insured person, the amount of any contributions paid under the said erroneous belief which have under the provisions of regulation 17 been treated as paid on account of other contributions; and

(*b*) in the case of contributions as an insured person, the amount, if any, paid to that person (and to any other person on the basis of that erroneous belief) by way of benefit which would not have been paid had the contributions (in respect of which an application for their return is duly made in accordance with paragraph (4) of this regulation) not been paid in the first instance.

(3) Contributions erroneously paid by an employer on behalf of any person and not recovered from him may be repaid to the employer instead of to that person, but if so recovered may be repaid to that person, or, with his consent in writing, to his employer.

(4) A person desiring to apply for the return of any contribution paid under the said erroneous belief shall make the application in such form and in such manner as the Minister may from time to time determine, and—

(*a*) if the contribution was paid at the due date, within two years from the date on which that contribution was paid; or

(*b*) if the contribution was paid at a later date than the due date, within two years from the due date or within twelve months from the date of actual payment of the contribution, whichever period ends later.

(5) In this regulation the expression " due date " means the date on which the contribution, if it had been payable, would have been due to be paid.

Recovery of contributions.

19.—(1) In any case where an employer or an insured person has been convicted of the offence under subsection (6) of section 2 of the Act of failing to pay a contribution, he shall be liable to pay to the National Insurance Fund a sum equal to the amount which he failed to pay.

(2) In any case where—

(*a*) an employer or an insured person is convicted of an offence under paragraph (*b*) of subsection (1) of section 52 of the Act, or of an offence under section 13 of the Stamp Duties Management Act, 1891, as applied by regulations made under subsection (2) of section 8 of the Act, or of an offence under regulations made under the Act; and

54 & 55 Vict. c. 38.

(*b*) the evidence on which he is convicted shows that he, for the purpose of paying any contribution which he was liable or entitled to pay, has affixed to any insurance card any used insurance stamp within the meaning of the said paragraph (*b*);

he shall be liable to pay to the National Insurance Fund a sum equal to the amount of the contribution in respect of which the stamp was affixed.

(3) On any such conviction as is mentioned in either of the last two foregoing paragraphs, if notice of intention to do so has been served with the summons or warrant, evidence may be given—

(*a*) in the case of an employer—

(i) of the failure on his part to pay on behalf or in respect of the same person other contributions under the Act during the two years preceding the date of the offence, or contributions under the Industrial Injuries Act on that date or during those two years; and

(ii) in the case of any such conviction as is mentioned in paragraph (1) of this regulation, of the failure on his part to pay any contributions referred to in the preceding provision of this sub-paragraph on behalf or in respect of any other person employed by him; and

(*b*) in the case of an insured person (other than an employed person), of the failure on his part to pay other contributions as such an insured person during those two years;

and on proof of such failure the employer or the insured person shall be liable to pay to the National Insurance Fund or, as the case may require, the Industrial Injuries Fund or each such Fund, a sum equal to the total of all the contributions under the Act or, as the case may be, the Industrial Injuries Act, which he is so proved to have failed to pay.

(4) Where an employer or an insured person is charged with any such offence as is mentioned in paragraph (1) or paragraph (2) of this regulation, and an order is made under subsection (1) of section 1 of the Probation of Offenders Act, 1907, the foregoing provisions of this regulation shall apply as if the making of the order were a conviction. 7 Edw. 7. c. 17.

(5) Any sum ordered to be paid to the National Insurance Fund or the Industrial Injuries Fund under this regulation shall be recoverable as a penalty.

(6) Any sum paid by an employer under the foregoing provisions of this regulation shall be treated as a payment in satisfaction of the unpaid contributions and no part thereof shall be recoverable by the employer from the insured person.

(7) If the employer, being a body corporate, fails to pay to the National Insurance Fund or the Industrial Injuries Fund any sum which the employer has been ordered to pay under this regulation, that sum, or such part thereof as remains unpaid, shall be a debt due to the National Insurance Fund or the Industrial Injuries Fund, as the case may be, jointly and severally from any directors of the body corporate who knew, or could reasonably be expected to have known, of the failure to pay the contribution or contributions in question.

(8) Nothing in this regulation shall be construed as preventing the Minister from recovering any sums due to the National Insurance Fund or the Industrial Injuries Fund by means of civil proceedings.

(9) In its application to Scotland this regulation shall have effect as if for any reference to a summons or warrant there were substituted a reference to a complaint and as if paragraph (5) were omitted.

Employment to be disregarded.

20. There shall be disregarded for the purposes of section 4 of the Act (which section relates to the number and class of contribution for any week) any employment in which a person who is under pensionable

age(a) engages or continues to be engaged solely or mainly for the purpose of acquiring or preserving a right or a larger right to benefit.

Dated this 29th day of June, 1948.

James Griffiths,
Minister of National Insurance.

R. J. Taylor,
Wm. Hannan,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

specifying the Conditions attaching to exception from liability to pay, and to the crediting of, contributions.

Condition I.

That not less than twenty-six contributions as an employed person have been paid by or credited to the insured person in respect of the contribution year immediately preceding the benefit year which includes the relevant week.

Condition II.

That not less than ten contributions as an employed person have been paid by or credited to the insured person in respect of the thirteen weeks immediately preceding the relevant week.

Condition III.

That not less than twenty-six contributions, whether as an employed person or a self-employed person, have been paid by or credited to the insured person in respect of the contribution year immediately preceding the benefit year which includes the relevant week.

Condition IV.

That not less than ten contributions, whether as an employed person or a self-employed person, have been paid by or credited to the insured person in respect of the thirteen weeks immediately preceding the relevant week.

In this Schedule, the expression " the relevant week " means the week in respect of which a question arises under these regulations either in relation to exception from liability to pay, or to the crediting of, a contribution.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations deal principally with the circumstances in which persons are excepted from the liability to pay contributions and in which they are either credited with contributions or permitted to pay contributions which they are not otherwise liable to pay (Part II). The Regulations also contain (in Part III) provisions dealing with the disposal, return or recovery of contributions which have either been paid in the wrong class or at the wrong rate (regulation 17) or in error (regulation 18) or have not been paid (regulation 19), and with the disregarding of certain employment (regulation 20).

(a) *See* s. 78 (1), National Insurance Act, 1946.