

THE NATIONAL INSURANCE AND SOCIAL SECURITY
ACT, 1969.

THE NATIONAL INSURANCE AND SOCIAL SECURITY
(CONTRIBUTIONS) REGULATIONS, 1969.

In the exercise of the powers conferred upon the Minister by sections 14, 17 and 51 of the National Insurance and Social Security Act, 1969, and by virtue and in exercise of all other powers enabling him in that behalf the following Regulations are hereby made:—

Citation
and com-
mencement.

1. These Regulations may be cited as the National Insurance and Social Security (Contributions) Regulations, 1969, and shall come into operation on the appointed day.

Interpre-
tation

2. In these Regulations, unless the context otherwise requires —

“due date” means in relation to any contribution, the date on which that contribution was due to be paid;

“contribution week” means a period of seven days commencing after twelve o’clock midnight on each Sunday and ending at twelve o’clock midnight on the Sunday next following;

“employed person’s contribution” means that part of the contribution which by the National Insurance and Social Security (Collection of Contributions) Regulations, 1969 is payable by the employer and recoverable from the wages of the employed person.

Exemption
from liabi-
lity for
contribu-
tions in cer-
tain cir-
cumstances.

3. (1) An insured person and his employer shall be exempt from liability to pay contributions for any contribution week —

(a) in which no work is done by the insured person and for which no wages or wages amounting to less than five dollars in respect of that week are paid to the insured person by the employer; or

(b) for the whole of which the insured person received sickness benefit, maternity benefit or injury benefit.

(2) For any contribution week during which an insured person is engaged in full-time unpaid apprenticeship, he and his employer shall be exempt from liability to pay contributions.

(3) Nothing in paragraph (1) of this regulation shall be deemed to affect the liability of an insured person and his employer to pay contributions for any contribution week in which the insured person is on leave of absence from his employment if contributions are normally payable with respect to the employment of such person.

Disposal of
contribu-
tions impro-
perly paid.

4. Where contributions are paid which are of the wrong class or at the wrong rate, the Board may treat them as paid on account of the contributions properly payable.

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

Return of contributions paid in error.

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

- (a) in the case of employer's contributions and contributions as an insured person, the amount of any contributions paid under erroneous belief as aforesaid which have, under the provisions of regulation 4, 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 the 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 on his behalf.

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

- (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.

(6) In its application to contributions payable under Part II of the National Insurance and Social Security (Collection of Contributions) Regulations, 1969 this regulation shall have effect subject to the following provisions, namely —

- (a) the time within which the application shall be made by a person desiring to apply for the return of any such contribution paid under an erroneous belief as aforesaid, shall be two years from the end of the year during which the contribution was paid or such longer time as the Board may allow if it is satisfied that that person had good cause for not applying within those two years;
- (b) the provisions of this paragraph of this regulation shall apply to any part of a contribution as they apply to that contribution.

Treatment for purpose of any benefit, of late paid or unpaid contributions without consent, connivance or negligence of employed person.

6. (1) Where a contribution payable by an employer in respect or on behalf of an insured person is paid after the due date or is not paid, and the delay or failure in making payment thereof is shown to the satisfaction of the Board not to have been with the consent or connivance of, or attributable to any negligence on the part of the insured person, the contribution shall, for the purpose of any right to benefit, be treated as paid on the due date.

(2) The provisions of Regulations 8, 9 and 10 shall in their application to a contribution payable by an employer on behalf of an insured person, have effect subject to the provisions of this regulation.

Treatment for purpose of any benefit, of contributions paid late through ignorance or error.

7. In the case of a contribution paid after the due date, where —

- (a) the contribution is paid after the time when it would, under the following provisions of these Regulations, have been treated as paid for the purposes of the right to a benefit; and
- (b) the failure to pay the contribution before that time is shown to the satisfaction of the Board to be attributable to ignorance or error on the part of the insured person which was not due to any failure on his part to exercise due care and diligence,

the Board may direct that for the purposes of the provisions of regulation 9 or 10 the contributions shall be treated as having been paid on such earlier day as it may consider appropriate in the circumstances and those provisions shall have effect subject to any such direction.

Treatment for purpose of sickness or maternity benefit, of late paid contributions.

8. (1) For the purpose of any right to sickness benefit or maternity benefit, a contribution paid after the due date shall, in determining whether the relevant contribution conditions are satisfied as respects the number of contributions paid in respect of the period between entry into insurance and the day for which benefit is claimed, be treated —

- (a) for the purpose of the right to any such benefit in respect of any day before the date on which payment of the contribution is made, as not paid; and
- (b) for the purpose of the right to any such benefit in respect of any other day, as paid on the date on which payment of the contribution is made.

(2) For the purpose aforesaid, in determining whether the relevant contribution conditions are satisfied in whole or in part as respects the number of contributions paid or credited in respect of the last prescribed contribution period before the day for which sickness benefit or maternity benefit is claimed, a contribution paid after the due date shall be treated ---

- (a) if after the commencement of incapacity for work and whilst incapacity continues or during the period for which maternity benefit would otherwise be payable, as the case may be, as not paid in respect of any day before the expiry of a period of forty-two days (including Sundays) from and including the date on which payment of that contribution is made and as paid at the expiry of that period in relation to the right to such benefit in respect of any other day;
- (b) if paid after the cessation of incapacity for work or the said period, referred to in sub-paragraph (a) of this paragraph, as the case may be, as not paid.

9. For the purpose of any right to old age benefit or invalidity benefit, a contribution paid after the due date shall be treated ---

Treatment for purpose of old age of invalidity benefits of late paid contributions

- (a) if paid before the expiration of twelve months next following the end of the year in which it became payable, as paid on the due date;
- (b) if paid at any other time, as not paid.

10. For the purpose of any right to funeral benefit, a contribution paid after the due date shall be treated as not paid if the contribution is paid after the date of the death of the person in respect of whom the grant is claimed.

Treatment for purpose of funeral benefit of late paid contributions.

11. (1) Where an insured person attains the age of sixty-five years on a date not more than a year after he becomes an insured person then, for each contribution paid in respect of any contribution week falling within the said year, he shall after attaining the age of sixty-five years, be entitled to a refund of the employed person's contributions.

Refund of contributions to certain elderly entrants.

(2) An application for a refund pursuant to paragraph (1) of this regulation shall be in writing addressed to the office of the Board and shall be made within two years from the date the insured person attained the age of sixty-five years.

Made this 26th day of August, 1969.

W. CARRINGTON,
Minister of Labour and Social Security.