
STATUTORY INSTRUMENTS

1960 No. 1103

**National Insurance (Non-participation—Assurance
of Equivalent Pension Benefits) Regulations 1960**

PART V

EMPLOYER'S RIGHT OF RECOVERY

Employer's right of recovery in respect of payments in lieu of contributions

16. For the purpose of subsection (3) of section 10 of the Act of 1959 (which subsection provides for increasing by such amount as may be prescribed the amount which may be recovered under that section by an employer, on making a payment in lieu of contributions, from a refund of certain payments made under a recognised superannuation scheme, in certain cases where under subsection (4) of section 9 of the Act of 1959 the insured person's service in any previous employment is treated in fixing the payment in lieu of contributions as service in the employment in respect of which the refund is made) [^{F1}a sum equal to one half of the amount of the payment in lieu of contributions that would have fallen to be made on the coming to an end of the insured person's service in that previous employment if that service had not been so treated under the said subsection (4)].

Textual Amendments

F1 Words in [reg. 16](#) substituted (with effect in accordance with Sch. E of the amending S.I.) by [The National Insurance \(Consequential Provisions\) Regulations 1963 \(S.I. 1963/676\)](#), [reg. 10\(1\)\(2\)](#)

Modifications etc. (not altering text)

C1 [Reg. 16](#) modified (6.4.1975) by [The National Insurance \(Non-participation—Transitional Provisions\) Regulations 1974 \(S.I. 1974/2057\)](#), [reg. 1\(1\)](#), [Sch. 3](#)

Delay in refund for purposes of employer's right of recovery

17.—(1) Where on the coming to an end of an insured person's service in a non-participating employment he (or, by virtue of a connection with him, any other person) is or may be entitled to a refund of any payments made under a recognised superannuation scheme by or in respect of him towards the provision of benefits under the scheme, the following provisions of this regulation shall apply for the purpose of enabling any right of recovery conferred by section 10 of the Act of 1959 (which relates to an employer's rights against an insured person in respect of a payment in lieu of contributions) to be exercised.

(2) Where in such a case a payment in lieu of contributions falls to be made in respect of the insured person under the Act of 1959 or would so fall to be made if the insured person were not assured of equivalent pension benefits in respect of his period of service, the person liable for the refund shall not, after he has been given such notice for the purpose of this regulation as is hereinafter

described (hereafter in this regulation called a “notice of delay”), make the refund in whole or in part until the expiration of the period of delay specified in paragraph (3) of this regulation:

[^{F2}Provided that this paragraph shall not apply to so much, if any, of the refund as exceeds a sum equal to one half of the amount of that payment (or, in the case of a refund of payments made under a recognised superannuation scheme relating to a previous employment, a sum equal to the amount prescribed by regulation 16 of these regulations for the purpose of subsection (3) of section 10 of the said Act).]

(3) The period of delay referred to in paragraph (2) of this regulation shall be the period beginning with the giving of the notice of delay and ending with—

- (a) the expiration of four weeks after the making of the payment in lieu of contributions or any part of it; or
- (b) the expiration of four weeks after the end of the assurance period; or
- (c) such date as the Minister may direct having regard to any evidence that the insured person is assured of equivalent pension benefits in respect of his period of service;

whichever shall first occur.

(4) A notice of delay shall be a notice in writing given by the person who is or would be liable for the payment in lieu of contributions (hereafter in this regulation called “the employer”), relating either to a particular case or to a class or classes of cases and containing the following particulars:—

- (a) the name of the insured person or such particulars as will sufficiently identify the class or classes of cases concerned;
- (b) such particulars as will sufficiently identify the refund or refunds concerned; and
- (c) a memorandum in a form approved by the Minister giving brief particulars of the effect of paragraphs (2) and (3) of this regulation.

(5) Every employer who has given a notice of delay shall from time to time inform any person to whom he has given that notice of the ending of the period of delay in relation to any refund affected by the notice.

Textual Amendments

- F2** Words in proviso to [reg. 17\(2\)](#) substituted (6.1.1964) by [The National Insurance \(Consequential Provisions\) Regulations 1963 \(S.I. 1963/676\)](#), [reg. 11](#)

Modifications etc. (not altering text)

- C2** [Reg. 17](#) modified (6.4.1975) by [The National Insurance \(Non-participation—Transitional Provisions\) Regulations 1974 \(S.I. 1974/2057\)](#), [reg. 1\(1\)](#), [Sch. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations 1960, Part V.