
STATUTORY INSTRUMENTS

1960 No. 1210

The National Insurance (Graduated Contributions and Non-participating Employments— Miscellaneous Provisions) Regulations 1960

PART IV

AMENDMENT OF THE CONTRIBUTIONS REGULATIONS

Additional and amended definitions

7.—(1) In Paragraph (2) of regulation 1 of the Contributions Regulations (which makes provision for their interpretation) the following definition shall be inserted immediately after the definition of “the Industrial Injuries Act”:

“the Act of 1959” means the National Insurance Act, 1959.”

(2) In the said paragraph (2) the following definition shall be inserted immediately after the definition of “an employed contributor's employment”:

“contribution” has the same meaning as in the Act save that it does not include a graduated contribution.”

(3) In the said paragraph (2) the following definition shall be substituted for the definition of “due date”:

“due date” in Part IV of these regulations means in relation to any contribution (including any graduated contribution), the date on which that contribution was due to be paid, and in relation to any payment in lieu of contributions, the date on which that payment became due.”

(4) In the said paragraph (2) the following definitions shall be inserted immediately after the definition of “week”:

“graduated contribution”, “income tax year” and “payment in lieu of contributions” have the same meanings as in the Act of 1959.”

Marginal Citations

M1 See S.I. 1950/330, reg. 2 (1950 II, p. 15).

M2 See S.I. 1959/847 (1959 II, p. 1882), reg. 2.

Disposal of contributions improperly paid

8. Regulation 17 of the Contributions Regulations (which relates to the disposal of contributions improperly paid) shall become paragraph (1) of that regulation and shall be numbered accordingly, and immediately after it there shall be added the following paragraph:

“(2) In this regulation references to “contributions” include references to graduated contributions and to payments in lieu of contributions and references to “the Act” include references to the Act of 1959.”

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Return of contributions paid and payments in lieu of contributions made in error

9.—(1) In regulation 18 of the Contributions Regulations (which relates to the return of contributions paid in error) the following paragraph shall be added after paragraph (5):—

“(6) The provisions of this regulation apply to graduated contributions and to payments in lieu of contributions as they apply to contributions under the Act and as if the reference to the provisions of the Act in paragraph (1) were a reference to the provisions of the Act of 1959, subject to the following rules, namely:—

- (a) the time within which a person desiring to apply for return of any graduated contribution paid under the said erroneous belief shall make the application is six years from the end of the income tax year in which the payment of remuneration was made on which that contribution was based, or such longer time as the Minister may allow if he is satisfied that that person had good cause for not applying within those six years;
- (b) the time within which a person desiring to apply for the return of any payment in lieu of contributions made under the said erroneous belief shall make the application is six years from the date on which the payment was made, or such longer time as the Minister may allow if he is satisfied that that person had good cause for not applying within those six years;
- (c) for the purposes of paragraph (2) and paragraph (3) of this regulation one half of the amount of any payment in lieu of contributions made in respect of any person shall be treated as an employer's contribution and the other half thereof shall be treated as a contribution as an insured person paid on behalf of that person, and any sum recovered or retained by virtue of the provisions of section 10 of the Act of 1959 (which relates to an employer's right of recovery where a refund is payable to or in respect of an insured person under a recognised superannuation scheme) shall be treated as a sum recovered from that person;
- (d) The provisions of this paragraph shall apply to any part of a graduated contribution or of a payment in lieu of contributions as they apply to that contribution or that payment respectively; and
- (e) for the purposes of this regulation, where the graduated contributions paid by a person, in respect of his remuneration from two or more employments in any income tax year, exceed the amount prescribed^{M3} under subsection (3) of section 2 of the Act of 1959, the excess shall be treated as representing contributions paid under the erroneous belief that they were payable by that person under the Act.”

Marginal Citations

M3 S.I. 1960/921, (Pt. II, p. 2210, of this vol.), reg. 9.

Recovery of contributions and of payments in lieu of contributions

10.—(1) In regulation 19 of the Contributions Regulations (which relates to the recovery of contributions on prosecutions) the following paragraph shall be substituted for paragraph (4):—

“(4) Where an employer or an insured person is convicted of any such offence as is mentioned in paragraph (1) or paragraph (2) of this regulation, and an order is made under Part I of the Criminal Justice Act, 1948^{M4}, placing the offender on probation or discharging him absolutely or conditionally, the foregoing provisions of this regulation shall apply as if the conviction were deemed to be a conviction for all purposes.”

(2) In the said regulation 19 the following paragraph shall be substituted for paragraph (8):—

- (a) “(8) (a) Nothing in this regulation shall be construed as preventing the recovery of any sums due to the National Insurance Fund or the Industrial Injuries Fund by means of civil proceedings.
- (b) In this regulation, save in paragraph (2) thereof, references to “contributions” include references to graduated contributions and to payments in lieu of contributions and, save in paragraphs (1) and (2), references to “the Act” include references to the Act of 1959.”
- (3) In the said regulation 19 the following paragraph shall be substituted for paragraph (9):—
- “(9) This regulation shall, in its application to Scotland, have effect subject to the following modifications:—
- (a) for any reference to a summons or warrant there shall be substituted a reference to a complaint;
- (b) for paragraph (4) there shall be substituted the following paragraph:—
- “(4) Where an employer or an insured person is convicted on indictment of, or is charged before a court of summary jurisdiction with, any such offence as is mentioned in paragraph (1) or paragraph (2) of this regulation, and an order is made under Part I of the Criminal Justice (Scotland) Act, 1949^{M5}, discharging him absolutely or placing him on probation, the foregoing provisions of this regulation shall apply as if—
- (a) the conviction on indictment were deemed to be a conviction for all purposes; or, as the case may be,
- (b) the making of the order by the court of summary jurisdiction were a conviction.”; and
- (c) paragraph (5) shall be omitted.”

Marginal Citations

M4 11 & 12 Geo. 6. c. 58.

M5 12,13 & 14 Geo. 6. c. 94.

Employed persons' contributions paid late or unpaid

11.—(1) In regulation 21^(M6) of the Contributions Regulations (which relates to the treatment for the purpose of benefit of a contribution payable by an employer on behalf of an insured person which is paid late or is not paid, without consent, connivance or negligence on the part of the insured person) the following paragraph shall be added immediately after paragraph (1):

“(1A) The provisions of this regulation apply to a graduated contribution and to a payment in lieu of contributions as they apply to a contribution under the Act and as if, in the case of a payment in lieu of contributions, that payment were payable by the employer on behalf of the person in respect of whom it is payable:

Provided that where by virtue of this paragraph any graduated contribution falls to be treated as paid on the due date, the amount to be so treated shall not exceed such amount as is shown to the satisfaction of the Minister to have been payable.”

(2) In paragraph (2) of the said regulation 21 there shall be substituted for the words “ the last foregoing paragraph ” the words ““this regulation””.

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Marginal Citations

M6 See S.I. 1950/330, reg. 3 (1950 II, p. 15).

Late payment of graduated contributions and payments in lieu of contributions

12. After regulation 25(b) of the Contributions Regulations there shall be added the following regulation:—

“Treatment for the purpose of benefit of late paid graduated contributions and payments in lieu of contributions

25A.—(1) For the purpose of any right to benefit (including any increase in the amount of benefit under subsection (5) of section 4 of the Act of 1959 where a person does not retire from regular employment on attaining pensionable age) a graduated contribution paid after the due date shall be treated—

- (a) if paid before the end of the sixth income tax year following the income tax year in which the payment of remuneration was made on which that contribution was based—as paid on the due date;
- (b) if paid at any other time—as not paid.

(2) For the purpose aforesaid, a payment in lieu of contributions made after the due date shall be treated—

- (a) if made before the end of the sixth income tax year following the income tax year in which it became due—as made on the due date;
- (b) if made at any other time—as not made.”

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 2 modified by [S.I. 1974/2057 Sch. 3](#)