
STATUTORY INSTRUMENTS

2001 No. 1004

The Social Security (Contributions) Regulations 2001

PART 6

**LATE PAID AND UNPAID CONTRIBUTIONS
(OTHER THAN CLASS 4 CONTRIBUTIONS)**

Treatment for the purpose of contributory benefit of unpaid primary Class 1 contributions where no consent, connivance or negligence on the part of the primary contributor

60.—(1) If a primary Class 1 contribution payable on a primary contributor's behalf by a secondary contributor is not paid, and the failure to pay that contribution 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 primary contributor, that contribution shall be treated—

- (a) for the purpose of the first contribution condition of entitlement to a contribution-based jobseeker's allowance or short term incapacity benefit as paid on the date on which payment is made of the earnings in respect of which the contribution is payable; and
- (b) for any other purpose of entitlement to contributory benefit, as paid on the due date.

(2) In paragraph (1)(a) "the first contribution condition", in relation to a contribution-based jobseeker's allowance means the condition specified in section 2(1)(a) of the Jobseeker's Act 1995⁽¹⁾.