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STATUTORY INSTRUMENTS

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**2002 No. 2366**

**The Social Security (Contributions)  
(Amendment No. 3) Regulations 2002**

*Amendment of the principal Regulations*

**12.** For regulation 61 substitute—

“**61.**—(1) If a person who was entitled, but not liable, to pay a Class 2 contribution (“the contributor”) fails to pay that contribution within the period within which it may be paid, and the condition in paragraph (2) is satisfied, the contribution may be paid within such further period as an officer of the Board may direct.

(2) The condition is that an officer of the Board is satisfied that—

- (a) the failure was attributable to the contributor’s ignorance or error; and
- (b) that ignorance or error was not the result of the contributor’s failure to exercise due care and diligence.”.