STATUTORY RULES OF NORTHERN IRELAND

1997 No. 180

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1997

Made - - - -	*24th March 1997*
Coming into operation	*6th April 1997*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3) and 171(1) to (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1997 and shall come into operation on 6th April 1997.

Amendment of regulation 19 of the Social Security (Contributions) Regulations

2. In regulation 19(1) of the Social Security (Contributions) Regulations (Northern Ireland) 1979(**2**) (payments to be disregarded) after sub-paragraph (*v*)(**3**) there shall be added the following sub-paragraph—

> "(w) a payment of, or contribution towards, expenditure incurred on providing work-related training which by virtue of sections 200B, 200C and 200D of the Income and Corporation Taxes Act 1988(**4**) (work-related training) is not to be taken as an emolument of the office or employment.".

(**1**) 1992 c. 7
(**2**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1997 No. 163
(**3**) Sub-paragraph (*v*) was added by S.R. 1997 No. 163
(**4**) 1988 c. 1