STATUTORY RULES OF NORTHERN IRELAND

1997 No. 163

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1997

Made - - - -	*17th 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, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1997 and shall come into operation on 6th April 1997.

(2) In these Regulations "the principal Regulations" means the Social Security (Contributions) Regulations (Northern Ireland) 1979(**2**).

Amendment of regulation 19 of the principal Regulations

2. In regulation 19(1) of the principal Regulations (payments to be disregarded) after sub-paragraph (*u*)(**3**) there shall be added the following sub-paragraph—

"(v) a payment by way of an allowance—

(i) which by virtue of section 319 of the Income and Corporation Taxes Act 1988(**4**) (Crown servants: foreign service allowance) is not regarded as income for any income tax purpose, or

(ii) made to any person in the service of the Commonwealth War Graves Commission or the British Council with a view to compensating him for the extra cost of having to live outside the United Kingdom in order to perform his duties.".

(**1**) 1992 c. 7
(**2**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1992 No. 280 and S.R. 1996 No. 89
(**3**) Sub-paragraph (*u*) was added by S.R. 1996 No. 89
(**4**) 1988 c. 1