STATUTORY RULES OF NORTHERN IRELAND

1997 No. 31

SOCIAL SECURITY; PENSIONS

The Social Security (Contracting-out and Qualifying Earnings Factor) Regulations (Northern Ireland) 1997

Made - - - -	*28th January 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 44A(5) and 177(3) and (4) of the Pension Schemes (Northern Ireland) Act 1993(**1**) and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contracting-out and Qualifying Earnings Factor) Regulations (Northern Ireland) 1997 and shall come into operation on 6th April 1997.

(2) In these Regulations—

"the Contributions and Benefits Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**2**);

"the Pension Schemes Act" means the Pension Schemes (Northern Ireland) Act 1993.

(3) The Interpretation Act (Northern Ireland) 1954(**3**) shall apply to these Regulations as it applies to a Measure of the Assembly.

Modification of the application of section 44(5) of the Contributions and Benefits Act

2.—(1) Where, by virtue of section 44A(1) of the Pension Schemes Act, section 44(6) of the Contributions and Benefits Act(**4**) has effect for the tax year 1997-98 or any later tax year, in relation to some but not all of the earnings of an earner, the application of section 44(5) of the Contributions and Benefits Act(**5**) is modified for that year in accordance with this regulation.

(**1**) 1993 c. 49; section 44A was inserted by Article 137(1) of the Pensions (Northern Ireland) Order 1995 (S.I.1995/3213 (N.I. 22))
(**2**) 1992 c. 7
(**3**) 1954 c. 33 (N.I.)
(**4**) *See* paragraphs 1 to 3 of Schedule 4 to the Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9) and Article 125(2) and (4) to (6) of the Pensions (Northern Ireland) Order 1995
(**5**) *See* Article 125(1) and (4) to (6) of the Pensions (Northern Ireland) Order 1995