STATUTORY RULES OF NORTHERN IRELAND

1996 No. 152

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1996

Made - - - -	*4th April 1996*
Coming into operation	*19th April 1996*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6 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, 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) 1996 and shall come into operation on 19th April 1996.

Amendment of Schedule 1 to the Social Security (Contributions) Regulations

2. In Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(**2**) (application of Income Tax (Employments) Regulations 1973(**3**) to earnings-related contributions and Class 1A contributions) after Regulation 34 (succession to a business, etc.) there shall be inserted the following Regulation—

"**Payments by cheque**

34A. For the purposes of Regulations 26, 26A, 26C, 26D(**4**), 27A, 27B(**5**), 28A and 28B(**6**) where—

(a) any payment to the Collector is made by cheque; and

(**1**) 1992 c. 7; paragraph 6 of Schedule 1 was amended by S.R. 1995 No. 69
(**2**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1985 No. 59, S.R. 1990 No. 110, S.R. 1991 No. 310, S.R. 1992 Nos. 41 and 280, S.R. 1993 No. 130, S.R. 1995 No. 91 and S.R. 1996 No. 30
(**3**) S.I.1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744
(**4**) Regulations 26 and 26A were substituted by S.R. 1991 No. 310 and amended by S.R. 1995 No. 91 and S.R. 1996 No. 30; Regulation 26C was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280; Regulation 26D was inserted by S.R. 1992 No. 280
(**5**) Regulation 27A was inserted by S.R. 1985 No. 59 and amended by S.R. 1990 No. 110, S.R. 1991 No. 310 and S.R. 1995 No. 91; Regulation 27B was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280 and S.R. 1995 No. 91
(**6**) Regulations 28A and 28B were inserted by S.R. 1993 No. 130