STATUTORY RULES OF NORTHERN IRELAND

1996 No. 89

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1996

Made - - - -	*12th March 1996*
Coming into operation	*6th April 1996*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 3(2) and (3) of, and paragraph 1(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, 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) 1996 and shall come into operation on 6th April 1996.

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

Amendment of regulation 5A of the principal Regulations

2. In regulation 5A(2)(**3**) of the principal Regulations (earnings period for earnings to be aggregated where the earnings periods for those earnings otherwise would be of different lengths) for sub-paragraphs (*a*) and (*b*) there shall be substituted the following sub-paragraphs—

"(a) where the earnings are derived from employments which include any contracted-out employment and any non-contracted-out employment and the employed earner is a person in respect of whom minimum contributions are paid by the Department in accordance with section 39 of the Pension Schemes (Northern Ireland) Act 1993(**4**) (payment of minimum contributions to personal pension schemes), the earnings period in respect of earnings which are derived from such non-contracted-out employment or, if there is more than one such employment, the shorter, or as the case may be the shortest, of the earnings periods derived from such employments; or

(**1**) 1992 c. 7
(**2**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1987 No. 468, S.R. 1991 No. 106 and S.R. 1995 No. 257
(**3**) Regulation 5A was inserted by S.R. 1980 No. 463
(**4**) 1993 c. 49

(b) where the earnings are derived from employments which include any contracted-out employment and any non-contracted-out employment and the employed earner is not a person in respect of whom minimum contributions are paid by the Department in accordance with section 39 of the Pension Schemes (Northern Ireland) Act 1993, the earnings period in respect of earnings which are derived from such contracted-out employment or, if there is more than one such employment, the shorter, or as the case may be the shortest, of the earnings periods derived from such employments; and

(c) in any other case, the shorter, or as the case may be the shortest, of the earnings periods in respect of the earnings derived from the employments.".

Amendment of regulation 19 of the principal Regulations

3. In regulation 19(1) of the principal Regulations (payments to be disregarded) after sub-paragraph (*s*)(**5**) there shall be added the following sub-paragraphs—

"(t) a payment of, or contribution towards, expenses incurred by a person—

(i) in travelling between the mainland of Great Britain and his place of work being an offshore oil or gas rig or platform situated within an area designated pursuant to section 1(7) of the Continental Shelf Act 1964(**6**) (exploration and exploitation of continental shelf);

(ii) for accommodation in the vicinity of his point of departure from, or arrival at, the mainland of Great Britain when travelling between the mainland of Great Britain and such an offshore oil or gas rig or platform;

(u) a payment—

(i) by way of the discharge of any liability, which by virtue of section 157(3)(*a*) of the Income and Corporation Taxes Act 1988(**7**) (cars available for private use), or

(ii) of expenses, which by virtue of section 157(3)(*c*) of that Act,

is not treated as an emolument of the employment chargeable to income tax under Schedule E.".

Amendment of regulation 19B of the principal Regulations

4. In regulation 19B(5)(**8**) of the principal Regulations (payments to directors which are to be disregarded) for sub-paragraph (*a*) there shall be substituted the following sub-paragraph—

"(a) "company" has the meaning given by section 832(1) and (2) of the Income and Corporation Taxes Act 1988 (interpretation of the Tax Acts);".

(**5**) Sub-paragraph (*s*) was added by S.R. 1995 No. 257
(**6**) 1964 c. 29; section 1(7) was amended by paragraph 1 of Schedule 3 to the Oil and Gas (Enterprise) Act 1982 (c. 23)
(**7**) 1988 c. 1
(**8**) Regulation 19B was inserted by S.R. 1987 No. 468 and amended by S.R. 1991 No. 106