1995 No. 257

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1995

Made	*21st June 1995*
Coming into operation . .	*18th July 1995*

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 the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) 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. 5) Regulations (Northern Ireland) 1995 and shall come into operation on 18th July 1995.

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

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

"(*r*) a payment which by virtue of section 200A of the Income and Corporation Taxes Act 1988(**d**) (incidental overnight expenses) is not regarded as an emolument of the employment chargeable to income tax under Schedule E, and for the purposes of this sub-paragraph, section 200A shall be read as if—

(i) subsection (1)(*b*) had been omitted in so far as it relates to section 193(1) of that Act but not otherwise, and

(ii) subsection (5) had been omitted;

(*s*) a payment which by virtue of section 201AA of the Income and Corporation Taxes Act 1988(**e**) (employee liabilities and indemnity insurance) is deductible from the emoluments of the employment chargeable to income tax under Schedule E.".

(**a**) 1992 c. 7
(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1993 No. 437
(**c**) Sub-paragraph (*q*) was added by S.R. 1993 No. 437
(**d**) 1988 c. 1; section 200A was inserted by section 93(4) of the Finance Act 1995 (c. 4)
(**e**) Section 201AA was inserted by section 91(1) of the Finance Act 1995 (c. 4)