

1995 No. 146

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)
Regulations (Northern Ireland) 1995**

Made 5th April 1995

Coming into operation 6th April 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, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1995 and shall come into operation on 6th April 1995.

(2) In these regulations “the principal regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(b).

Amendment of regulation 18 of the principal regulations

2. In regulation 18(c) of the principal regulations (calculation of earnings)—

(a) in paragraph (2) for “or (8)” there shall be substituted “, (8) or (9)”;

(b) after paragraph (8) there shall be added the following paragraph—

“(9) The amount of earnings which is comprised in any payment by way of the conferment of a beneficial interest in any asset, including any voucher, falling within paragraph 9C of Schedule 1A to these regulations and which falls to be taken into account in the computation of a person’s earnings shall, for the purposes of earnings-related contributions, be calculated or estimated by reference to the amount obtainable under the trading arrangements in question as if that amount were obtained on the day on which the beneficial interest was conferred.”.

(a) 1992 c. 7

(b) 1979 No. 186; relevant amending regulations are S.R. 1991 No. 490, S.R. 1993 No. 463 and S.R. 1994 No. 328

(c) Paragraphs (2) to (6) were added by S.R. 1991 No. 490; paragraphs (6) and (7) were substituted by S.R. 1993 No. 463; paragraph (8) was added by S.R. 1994 No. 328 which also amended paragraph (2)