1995 No. 91

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1995

Made . . . . . *13th March 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 17(3) and (6) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue, 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) 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 Schedule 1 to the principal regulations

2.—(1) Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973(**c**) to earnings-related contributions and Class 1A contributions) shall be amended in accordance with paragraphs (2) to (4) of this regulation.

(2) In Regulation 26A(3) (**d**) (payment of earnings-related contributions quarterly by employer) for "£450" there shall be substituted "£600".

(3) In Regulation 27A(**e**) (specified amount of earnings-related contributions payable by the employer)—

(*a*) in paragraph (1) ", despite demand being made," shall be omitted;

(*b*) in paragraph (2) for the words from "the amount so unpaid" to the end of the paragraph there shall be substituted "the amount so unpaid—

(a) 1992 c. 7
(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1985 No. 59, S.R. 1991 No. 310 and S.R. 1992 Nos. 41 and 280
(c) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744
(d) Regulation 26A was substituted by S.R. 1991 No. 310 and amended by S.R. 1992 No. 280
(e) Regulation 27A was inserted by S.R. 1985 No. 59; and amended by S.R. 1991 No. 310