1994 No. 343

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1994

Made . . . . . 5th September 1994

Coming into operation . . 30th September 1994

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by 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 and commencement

1. These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1994 and shall come into operation on 30th September 1994.

Amendment of the Social Security (Contributions) Regulations

2. In Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(**b**) (application of Income Tax (Employments) Regulations 1973(**c**) to earnings-related contributions and Class 1A contributions) in Regulation 3(**d**) (intermediate employers)—

(*a*) in paragraph (1) for "works under the general control and management of a person" there shall be substituted "works for a person";

(*b*) after paragraph (2) there shall be inserted the following paragraphs—

"(2A) Paragraphs (1) and (2) of this Regulation apply only in the circumstances that a direction has been given by the Commissioners of Inland Revenue under section 203E of the Income and Corporation Taxes Act 1988(**e**) (PAYE: mobile UK workforce).

(2B) In paragraphs (1) and (2) of this Regulation—

(*a*) "the principal employer" means the person specified as the relevant person in the direction referred to in paragraph (2A) of this Regulation, and

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(**a**) 1992 c. 7
(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1983 No. 64
(**c**) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744
(**d**) Regulation 3 was amended by S.R. 1983 No. 64 which inserted paragraph (3)
(**e**) 1988 c. 1; section 203E was inserted by section 126 of the Finance Act 1994 (c. 9)