1994 No. 219

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1994

Made	*13th June 1994*
Coming into operation . .	*6th July 1994*

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 8(1)(*d*) 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, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1994 and shall come into operation on 6th July 1994.

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

Amendment of regulation 25 of the principal regulations

2. In regulation 25 of the principal regulations (earnings for the purposes of certificates of exception) for paragraph (2) there shall be substituted the following paragraph—

''(2) In paragraph (1) of this regulation—

(*a*) ''earnings'' means the applicant's net earnings from employment as a self-employed earner, and

(*b*) in calculating those net earnings, where the applicant also has earnings from employed earner's employment in the same year which are shown in the accounts of his business as a receipt of that business, those earnings shall be disregarded.''.

Amendment of regulation 38 of the principal regulations

3. In regulation 38 of the principal regulations(**c**) (treatment for purpose of contributory benefit of late paid contributions under the Act) for paragraphs (7) and (8) there shall be substituted the following paragraphs—

(**a**) 1992 c. 7
(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1992 No. 138 and S.R. 1993 No. 368
(**c**) Relevant amending regulations are S.R. 1992 No. 138 and S.R. 1993 No. 368