STATUTORY RULES OF NORTHERN IRELAND

1994 No. 94

SOCIAL SECURITY

The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland 1994

Made - - - -	*11th March 1994*
Coming into operation	*6th April 1994*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 10(7) and (9) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following regulations:

Citation, commencement and interpretation

1. –

(1) These regulations may be cited as the Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1994 and shall come into operation on 6th April 1994.

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

Amendment of regulations 22C, 22D and 22F of the principal regulations

2. –

(1) Regulations 22C, 22D and 22F of the principal regulations(**3**) (Class 1A contributions in respect of certain cars and certain earners) shall be amended in accordance with paragraphs (2) and (3) of this regulation.

(2) In regulation 22C (Class 1A contributions payable where two or more cars are made available concurrently)–

(a) for paragraph (1) there shall be substituted the following paragraph–

"(1) This regulation applies where the amount of any Class 1A contribution payable for any year does not reflect a reduction in the cash equivalent of the benefit of the car as

(**1**) 1992 c. 7
(**2**) S.R. 1979 No.186; relevant amending regulations are S.R. 1981 No.30, S.R. 1983 No.64, S.R. 1985 No.59, S.R.1987 No.143, S.R. 1990 No.110, S.R.1992 Nos.126 and No. 280
(**3**) Regulations 22A to 22G were inserted by regulation 2 of S.R. 1992 No.126

provided for by paragraph 2 of Schedule 6 to the 1988 Act(**4**), because of the application of paragraph 4 of that Schedule (modified reduction in cash equivalent where two or more cars are made available concurrently).";

(b) in paragraph (2) for the words from "shall be so reduced" to "paragraph 5(3)" there shall be substituted "shall be equal to the amount which would have been payable if paragraph 4".

(3) In regulations 22D(3) and 22F(3)–

(a) for "paragraph 2(2)" there shall be substituted "paragraph 9";

(b) for "paragraph 3(2) of Schedule 6" there shall be substituted "paragraph 3(a) of Schedule 6";

(c) for "the said paragraph 3(2))" there shall be substituted "the said paragraph 3(a) of Schedule 6)";

(d) for "paragraphs 5(2) and 3(2) of Schedule 6" there shall be substituted "paragraphs 3(b) and 3(a) of Schedule 6";

(e) for "the said paragraphs 5(2) and 3(2))" there shall be substituted "the said paragraphs 3(b) and 3(a) of Schedule 6)";

in each place where they occur.

Amendment of Regulation 30 of Schedule 1 to the principal regulations

3. In Regulation 30(1) (i) of Schedule 1 to the principal regulations(**5**) (return by employer at end of year) the words from "and separately from" to the end of the sub-paragraph shall be omitted.

Amendment of section 10 of the Social Security Contributions and Benefits Act

4. –

(1) In section 10(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**6**) (Class 1A contributions) –

(a) for paragraphs (a) and (b) there shall be substituted the following paragraphs–

"(a) the car shall not be treated as being unavailable on a day by virtue of paragraph 9(c) of Schedule 6 to the Income and Corporation Taxes Act 1988 for the purposes of section 158(5) of that Act(**7**) or paragraph 3 or 6 of that Schedule, unless the person liable to pay the contribution has information to show that the condition specified in paragraph 9(c) is satisfied as regards that day;

(b) the use of the car for the earner's business travel shall be taken–

(i) for the purposes of sub-paragraph (1) of paragraph 2 of that Schedule to have amounted to less than 18,000 miles (or such lower figure as is applicable by virtue of sub-paragraph (a) of paragraph 3 of that Schedule); and

(ii) for the purposes of sub-paragraph (2) of paragraph 2 of that Schedule to have amounted to less than 2,500 miles (or such lower figure as is applicable by virtue of sub-paragraph (b) of paragraph 3 of that Schedule),

(**4**) Schedule 6 was substituted by paragraph 5 of Schedule 3 to the Finance Act 1993 (c. 34)
(**5**) Paragraph (1) was substituted by regulation 2(7) (a) of S.R. 1981 No.30, and amended by S.R. 1983 No.64, S.R. 1985 No.59, S.R. 1987 No.143, S.R. 1990 No.110 and S.R. 1992 No.280, regulation 3(11) of which substituted sub-paragraphs (g) to (i)
(**6**) Relevant amending regulations are S.R. 1993 No.437
(**7**) Section 158(5) was amended by paragraph 6(2) of Schedule 3 to the Finance Act 1993