1993 No. 368

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1993

Made . . . . . *24th August 1993*

Coming into operation . . *21st September 1993*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by 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. 6) Regulations (Northern Ireland) 1993 and shall come into operation on 21st September 1993.

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

Amendment of regulation 1 of the principal regulations

2. In regulation 1(2) of the principal regulations (interpretation) for the definition of ''due date'' there shall be substituted the following definition—

'' ''due date'' in Part IV of these regulations means in relation to any contribution which a person is—

(*a*) liable to pay, the date by which payment falls to be made;

(*b*) entitled but not liable to pay, the date 42 days after the end of the year in respect of which it is paid;''.

Amendment of regulation 38 of the principal regulations

3. In regulation 38(1) of the principal regulations (treatment for purpose of contributory benefit of late paid contributions under the Act) for ''paid after the due date'' there shall be substituted ''paid after the due date or treated as paid after the due date under regulation 41A(2)''.

(**a**) 1992 c. 7

(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1987 Nos. 143 and 468 and S.R. 1993 No. 59