STATUTORY RULES OF NORTHERN IRELAND

1993 No. 130

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1993

Made - - - -	*23rd March 1993*
Coming into operation	*19th April 1993*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6 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, hereby makes the following regulations:

Citation and commencement

1. These regulations may be cited as the Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1993 and shall come into operation on 19th April 1993.

Amendment of the Social Security (Contributions) Regulations

2. After Regulation 28 of Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(**2**) (application of Income Tax (Employments) Regulations 1993(**3**) to earnings-related contributions and Class 1A contributions) there shall be inserted the following Regulations—

"**Interest on overdue earnings-related contributions or Class 1A contributions**

28A.—(1) Subject to Regulation 28D, where, in relation to the year ended 5th April 1993 or any subsequent year, an employer has not within 14 days of the end of the year paid an earnings-related contribution which he is liable to pay in respect of that year or a Class 1A contribution which he is liable to pay in that year, any contribution not so paid shall carry interest at the rate applicable under paragraph 6(3)(a) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 for the purpose of

(**1**) 1992 c. 7
(**2**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1984 No. 43, S.R. 1985 No. 260, S.R. 1987 No.468, S.R. 1988 No.204, S.R. 1989 No.384. S.R. 1991 No. 310 and S.R. 1992 Nos. 41 and 280
(**3**) S.I.1993/744 consolidates S.I. 1973/334 and its subsequent amending regulations

paragraph 6(3) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(**4**) from the reckonable date until payment.

(2) Interest payable under this Regulation shall be recoverable as if it were an earnings-related contribution or a Class 1A contribution, as the case may be, in respect of which an employer is liable under Regulation 26, 26A, 26C or 26D to pay to the Collector.

(3) For the purposes of this Regulation "the reckonable date" means, in relation to—

(a) an earnings-related contribution, the 14th day after the end of the year in respect of which it was due;

(b) a Class 1A contribution, the 14th day after the end of the year in which it was due to be paid.

(4) A contribution to which paragraph (1) of this Regulation applies shall carry interest from the reckonable date even if that date is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882(**5**).

(5) A certificate of the Collector that any amount of interest payable under this Regulation has not been paid to him, or, to the best of his knowledge and belief, to any other Collector or to any person acting on his behalf or on behalf of another Collector, shall be sufficient evidence that the employer is liable to pay to the Collector the amount of interest shown on the certificate and that the sum is unpaid and due to be paid, and any document purporting to be such a certificate shall be deemed to be a certificate until the contrary is proved.

Payment of interest on repaid earnings-related contributions or Class 1A contributions

28B.—(1) Where an earnings-related contribution or a Class 1A contribution paid by an employer in respect of the year ended 5th April 1993 or any subsequent year is repaid to him and that repayment is made after the relevant date, any such repaid contribution shall carry interest at the rate applicable under paragraph 6(3)(a) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 for the purpose of paragraph 6(3) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 from the relevant date until the order for the repayment is issued.

(2) For the purposes of this Regulation "the relevant date" is—

(a) in the case of an earnings-related contribution or a Class 1A contribution overpaid more than 12 months after the end of the year in respect of which the payment was made, the last day of the year in which it was paid;

(b) in any other case, the last day of the year after the year in respect of which the contribution in question was paid.

Repayment of interest

28C. Where an employer has paid interest on an earnings-related contribution or a Class 1A contribution, that interest shall be repaid to him where—

(a) the interest paid is found not to have been due to be paid, although the contribution in respect of which it was paid was due to be paid;

(b) the earnings-related contribution or Class 1A contribution in respect of which interest was paid is returned or repaid to the employer in accordance with the provisions of regulation 32 or 33A of the Main Regulations.

(**4**) 1992 c. 4
(**5**) 1882 c. 61; section 92 was amended by sections 3(1) and 4(4) of the Banking and Financial Dealing Act 1971 (c. 80)