1993 No. 59

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1993

Made . . . . . *18th February 1993*

Coming into operation . . *11th April 1993*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 13(1) and 119 of, and paragraph 8(1)(*q*) 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) Regulations (Northern Ireland) 1993 and shall come into operation on 11th April 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 "contribution card" there shall be substituted the following definition—

" "contribution card" means a card issued to a person by the Department in respect of any contribution week ending before 11th April 1993 for the purposes of paying Class 2 or Class 3 contributions by means of stamps affixed to that card;".

Amendment of regulation 27 of the principal regulations

3. In regulation 27(3) of the principal regulations (Class 3 contributions) for sub-paragraph (*a*) there shall be substituted the following sub-paragraph—

"(*a*) pay the contribution not later than 42 days after the end of the year in respect of which it is paid; or".

Insertion of regulations 53A and 53B into the principal regulations

4. After regulation 53 of the principal regulations (disposal of contribution cards) there shall be inserted the following regulations—

(**a**) 1992 c. 7

(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1984 No. 43, S.R. 1986 No. 71 and S.R. 1989 No. 70

"*Notification of commencement, or cessation, of payment of Class 2 or Class 3 contributions*

53A.—(1) Every person to whom paragraph (2) of this regulation applies shall immediately notify the relevant date to the Department in writing.

(2) This paragraph applies to a person who—

(*a*) becomes, or ceases to be, liable to pay a Class 2 contribution;

(*b*) becomes, or ceases to be, entitled to pay a Class 2 contribution although not liable to do so; or

(*c*) is entitled to pay a Class 3 contribution and wishes either to do so or to cease doing so.

(3) In paragraph (1) of this regulation "the relevant date" means, in relation to a person to whom—

(*a*) paragraph (2)(*a*) of this regulation applies, the date upon which he commences or ceases to be a self-employed earner;

(*b*) paragraph (2)(*b*) or (*c*) of this regulation applies, the date upon which he wishes to commence or cease paying either Class 2 or Class 3 contributions, as the case may be.

Notification of change of address

53B. Every person who is—

(*a*) liable to pay Class 2 contributions; or

(*b*) paying either Class 2 contributions although not liable to do so, or Class 3 contributions,

shall immediately notify the Department in writing of any change of his address.".

Substitution of regulation 54 of the principal regulations

5. For regulation 54 of the principal regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.) there shall be substituted the following regulations—

"*Method of, and time for, payment of Class 2 and Class 3 contributions etc.*

54.—(1) Where Class 2 or Class 3 contributions are payable by a person other than in accordance with arrangements approved under regulation 54A of these regulations, such contributions shall be paid in accordance with the provisions of paragraph (2), (3) or (4), as the case may be, of this regulation.

(2) Where—

(*a*) a person who is liable to pay a Class 2 contribution in respect of any contribution week in a contribution quarter has notified the Department of his liability in accordance with the provisions of regulation 53A of these regulations; and

(*b*) the Department, within 14 days after the end of the contribution quarter in question, has issued him with written notice of the