1992 No. 280

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1992

Made	*18th June 1992*
Coming into operation . .	*10th July 1992*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraphs 5(1)(*a*) and (*b*) and 6(1)(*ggg*) of Schedule 1 to the Social Security (Northern Ireland) Act 1975(**a**) 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) (Amendment No. 6) Regulations (Northern Ireland) 1992 and shall come into operation on 10th July 1992.

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

Amendment of regulation 33A of the principal regulations

2. For paragraph (1) of regulation 33A of the principal regulations (repayment of Class 1A contributions) there shall be substituted the following paragraph—

> "(1) Subject to the provisions of regulations 31 and 35 of these regulations and paragraphs (2) and (3) of this regulation, where, in a case prescribed in the next succeeding paragraph, the Department is satisfied, in the light of information of a kind mentioned in section 4A(6)(*a*), (*b*) or (*c*) of the Act(**c**), that too much has been paid in respect of a Class 1A contribution, the Department shall repay to the person paying that contribution the amount of that part of that contribution which has been overpaid, unless that amount does not exceed £0·50.".

(**a**) 1975 c. 15; paragraph 5(1)(*a*) was amended by Article 4(3)(*a*) of the Social Security (Contributions) (Northern Ireland) Order 1991 (S.I. 1991/2294 (N.I. 22)); paragraph 6(1) (*ggg*) was inserted by Article 4(5)(*c*) of that Order

(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1981 No. 30, S.R. 1982 Nos. 69 and 267, S.R. 1983 No. 64, S.R. 1984 No. 43, S.R. 1985 No. 59, S.R. 1987 No. 143, S.R. 1990 No. 110, S.R. 1991 Nos. 106 and 310 and S.R. 1992 No. 41

(**c**) Section 4A was inserted by Article 3(5) of the Social Security (Contributions) (Northern Ireland) Order 1991

Amendment of Schedule 1 to the principal regulations

3.—(1) Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973 to earnings-related contributions) shall be amended in accordance with paragraphs (2) to (13) of this regulation.

(2) In Regulation 13(6) (calculation of deduction)—

(*a*) for "and the provisions of Regulation 13A(*b*)" there shall be substituted "and to Regulations 13A(*b*) and 26D(4)(**a**)";

(*b*) in sub-paragraph (*b*)—

(i) in head (vi) after "payable" there shall be inserted ", other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions are payable at the reduced rate",

(ii) after head (vii) there shall be added the following head—

"(viii) the earnings, if any, recorded under head (vi) of this sub-paragraph, above the lower earnings limit, in respect of which primary Class 1 contributions are payable at the reduced rate;";

(*c*) for sub-paragraph (*c*) there shall be substituted the following sub-paragraph—

"(*c*) when the employment is contracted-out employment—

(i) the amount of that part of the contributions recorded under head (iv) of the last preceding sub-paragraph which was payable at the contracted-out percentage on earnings above the lower earnings limit,

(ii) the amount of that part of the contributions recorded under head (iv) of the last preceding sub-paragraph which was payable on earnings above the lower earnings limit, if primary Class 1 contributions are payable at the reduced rate.".

(3) In Regulation 13A (recording of Class 1A contributions) for "Not" there shall be substituted "Subject to Regulation 26D(4), not";

(4) In Regulation 25 (certificate of contributions paid) for paragraph (*a*) there shall be substituted the following paragraph—

"(*a*) is required to give the employee a certificate in accordance with Regulation 25 of the Income Tax Regulations (certificate of tax deducted), the employer shall enter thereon in respect of the year to which the certificate relates—

(i) the amount of any earnings in respect of which primary Class 1 contributions were payable, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were payable at the reduced rate,

---

(**a**) Regulation 26D is inserted by paragraph (7) of this regulation

(ii) the amount of the earnings, if any, recorded under sub-paragraph (i) of this paragraph, in respect of which primary Class 1 contributions were payable at the contracted-out percentage,

(iii) the amount of the earnings, if any, recorded under sub-paragraph (i) of this paragraph, above the lower earnings limit, in respect of which primary Class 1 contributions were payable at the reduced rate,

(iv) the amount of primary Class 1 contributions paid by the employee,

(v) the amount, if any, of the contributions recorded under sub-paragraph (iv) of this paragraph paid at the contracted-out percentage on earnings above the lower earnings limit,

(vi) the amount, if any, of the contributions recorded under sub-paragraph (iv) of this paragraph paid on earnings above the lower earnings limit, if primary Class 1 contributions were payable at the reduced rate,

and shall enter each of the amounts under sub-paragraphs (iv), (v) and (vi) of this paragraph under the appropriate category letter indicated by the Department;''.

(5) In Regulation 26A(3) (payment of earnings-related contributions quarterly by employer) for ''£400'' there shall be substituted ''£450''.

(6) In Regulation 26C(1) (payment of Class 1A contributions) for ''Subject to paragraph (2) of this Regulation'' there shall be substituted ''Subject to the provisions of paragraph (2) of this Regulation and to Regulation 26D(5)''.

(7) After Regulation 26C there shall be inserted the following Regulation—

''*Payment of Class 1A contributions on succession to, or cessation of, business*

26D.—(1) The provisions of paragraphs (4), (5) and (6) of this Regulation shall apply in relation to the payment of Class 1A contributions—

(*a*) in the circumstances specified in paragraph (2)(*a*) of this Regulation, in respect of the employees described in paragraph (3)(*a*) of this Regulation; and

(*b*) in the circumstances specified in paragraph (2)(*b*) of this Regulation, in respect of the employees described in paragraph (3)(*b*) of this Regulation.

(2) For the purposes of—

(*a*) paragraph (1)(*a*) of this Regulation, the circumstances are that there is a change in the employer who is liable to pay emoluments to, or for the benefit of, all the persons who are employed in a business in respect of their employment in that business;

(*b*) paragraph (1)(*b*) of this Regulation, the circumstances are that an employer ceases to carry on business and upon that cessation no other person becomes liable to pay emoluments to, or for the benefit of, any employee in respect of his employment in that business.

(3) For the purposes of—

(*a*) paragraph (1)(*a*) of this Regulation, the employees are those who ceased to be employed in the business referred to in sub-paragraph (*a*) of the last preceding paragraph before the change of employer referred to in that sub-paragraph occurred;

(*b*) paragraph (1)(*b*) of this Regulation, the employees are all those who were employed in the business referred to in paragraph (2)(*b*) of this Regulation at any time in the relevant final year or the year immediately preceding the relevant final year.

(4) Not later than 12 days after the end of the relevant final income tax month, the employer shall record on the deductions working sheet for the relevant final year, for each employee in respect of whom he is liable to pay a Class 1A contribution referred to in paragraph (1) of this Regulation in respect of that year, the following particulars in addition to any particulars required under Regulation 13(6) or 13A(*b*), namely—

(*a*) the appropriate category letter indicated by the Department for recording the amount of the Class 1A contributions payable by an employer; and

(*b*) the amount of the Class 1A contribution which the employer has calculated as being payable by him in accordance with section 4A(4) of the Act for that year in respect of the employee and car in question.

(5) Not later than 14 days after the end of the relevant final income tax month, the employer shall pay to the Collector—

(*a*) any Class 1A contribution referred to in paragraph (1) of this Regulation in respect of the relevant final year; and

(*b*) where the relevant final income tax month is the month beginning on 6th April or 6th May, any Class 1A contribution referred to in paragraph (1) of this Regulation in respect of the year immediately preceding the relevant final year.

(6) The employer shall include the amount of any Class 1A contribution which is payable in accordance with paragraph (5)(*a*) of this Regulation in the return required by Regulation 30(1) for the relevant final year, by showing that amount in the particulars required under paragraph (1)(*i*) of that Regulation(**a**) and by including that amount in the particulars required under paragraph (2)(*h*) and (*i*) of that Regulation.

(7) In this Regulation, unless the context otherwise requires—

(*a*) "business" includes any trade, concern or undertaking;

(*b*) "employer" means—

(**a**) Substituted by paragraph (11)(*a*) of this regulation