1991 No. 310

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1991

Made	*17th July 1991*
Coming into operation . .	*14th August 1991*

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)(*m*) 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, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1991 and shall come into operation on 14th August 1991.

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

Amendment of Schedule 1 to the principal regulations

2.—(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 (7) of this regulation.

(2) In Regulation 2(1) (interpretation) after the definition of "income tax month" there shall be inserted the following definitions—

" "income tax period" means income tax quarter where Regulation 26A has effect, but otherwise means income tax month;

"income tax quarter" means the period beginning on 6th April and ending on 5th July, or beginning on 6th July and ending on 5th October, or beginning on 6th October and ending on 5th January, or beginning on 6th January and ending on 5th April;".

(3) For Regulation 26 (payment of earnings-related contributions by employer) there shall be substituted the following Regulations—

"*Payment of earnings-related contributions monthly by employer*

26.—(1) Subject to Regulations 26A and 27A(8), the employer shall pay the amount specified in paragraph (2) of this Regulation to the Collector within 14 days of the end of every income tax month.

(**a**) 1975 c. 15

(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1981 No. 30, S.R. 1983 No. 64, S.R. 1985 No. 59, S.R. 1987 No. 143 and S.R. 1990 Nos. 90 and 110

(2) The amount specified in this paragraph is the total amount of earnings-related contributions due in respect of emoluments paid by the employer in that income tax month, other than amounts deductible under Regulation 13(1A) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations:

Provided that, for the purposes of this paragraph, where two or more payments of emoluments fall to be aggregated, the employer shall be deemed to have deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

Payment of earnings-related contributions quarterly by employer

26A.—(1) Subject to Regulation 27A(8), the employer shall pay the amount specified in paragraph (2) of this Regulation to the Collector within 14 days of the end of every income tax quarter where—

(*a*) the employer has reasonable grounds for believing that the condition specified in paragraph (3) of this Regulation applies and chooses to pay the amount specified in paragraph (2) of this Regulation quarterly; or

(*b*) in the case of an employee who receives a fixed salary or wage, the Inspector has authorised the employer to deduct income tax from each payment of emoluments which he makes to the employee by reference only to the amount of that payment, without regard to the cumulative emoluments and cumulative tax in respect of the employee.

(2) The amount specified in this paragraph is the total amount of earnings-related contributions due in respect of emoluments paid by the employer in that income tax quarter, other than amounts deductible under Regulation 13(1A) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations:

Provided that, for the purposes of this paragraph, where two or more payments of emoluments fall to be aggregated, the employer shall be deemed to have deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

(3) The condition specified in this paragraph is that, for income tax months falling within the current year, the average monthly total amount to be paid to the Collector will be less than £400 in respect of any amounts to be paid under—

(*a*) the Act and the Main Regulations;

(*b*) the Income Tax Regulations(**a**); and

(*c*) section 559 of the Income and Corporation Taxes Act 1988(**b**) and the Income Tax (Sub-Contractors in the Construction Industry) Regulations 1975(**c**).

(**a**) Relevant amending instrument is S.I. 1991/1080
(**b**) 1988 c. 1
(**c**) S.I. 1975/1960; relevant amending instrument is S.I. 1991/1081