1991 No. 106

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1991

Made	*15th March 1991*
Coming into operation . .	*6th April 1991*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 3(2) and (3) of, and paragraph 5(1) 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. 3) Regulations (Northern Ireland) 1991 and shall come into operation on 6th April 1991.

(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 "company" there shall be substituted the following definition—

" "company" means a company within the meaning of Article 3(1) of the Companies (Northern Ireland) Order 1986(**c**) or a body corporate to which, by virtue of Article 667 of that Order, any provision of that Order applies;".

Amendment of regulation 19B of the principal regulations

3. In regulation 19B of the principal regulations (payments to directors which are to be disregarded) for paragraph (5) there shall be substituted the following paragraph—

"(5) In this regulation—

(*a*) "company" is deemed to include a building society within the meaning of the Building Societies Act 1986(**d**);

(**a**) 1975 c. 15
(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1981 No. 30, S.R. 1982 No. 69, S.R. 1983 Nos. 8 and 64, S.R. 1984 No. 43 and S.R. 1987 Nos. 143 and 468
(**c**) S.I. 1986/1032 (N.I. 6)
(**d**) 1986 c. 53; *see* sections 5 and 119(1)