1990 No. 350

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1990

Made . . . . . 25th September 1990

Coming into operation . . 22nd October 1990

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 5 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) 1990 and shall come into operation on 22nd October 1990.

(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 (4) of this regulation.

(2) After Regulation 2 (interpretation) there shall be inserted the following Regulation—

"*Multiple employers*

2A. Where an employer has made an election under Regulation 2A(**c**) of the Income Tax Regulations to be treated as a different employer in respect of each group of employees specified in the election, he shall be treated as having made an identical election for the purposes of these Regulations.".

(3) After Regulation 30(6A) (return by employer at end of year) there shall be added the following paragraph—

(**a**) 1975 c. 15; paragraph 5 was extended by paragraph 5A of Schedule 1 to this Act. Paragraph 5A was inserted by Article 19(5) of, and Schedule 5 to, the Social Security (Northern Ireland) Order 1990 (S.I. 1990/1511 (N.I. 15))

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

(**c**) Inserted by S.I. 1990/79