1990 No. 320

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1990

Made . . . . . *29th August 1990*

Coming into operation . . *27th September 1990*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6(1)(*gh*) and (*gj*) of Schedule 1 to the Social Security (Northern Ireland) Act 1975(**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 No. 3) Regulations (Northern Ireland) 1990 and shall come into operation on 27th September 1990.

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

Insertion of regulation 26A in the principal regulations

2. After regulation 26 of the principal regulations (certificates of exception — exception from liability for, and entitlement to pay, Class 2 contributions) there shall be inserted the following regulation—

"*Return of Class 2 contributions paid by low earners*

26A.—(1) A self-employed earner who desires repayment of Class 2 contributions in respect of a period which commenced not earlier than 6th April 1988 and which consists of, or falls within, a year for which his earnings from employment as a self-employed earner were, or were such as to be treated by regulation 25 of these regulations as being, less than the amount specified in section 7(5) of the Act(**c**) (exception from liability for Class 2 contributions on account of small earnings) for that year shall make an application in writing for that purpose to the Department and shall supply to the Department evidence as to his earnings in respect of the period for which repayment of Class 2 contributions is desired.

(**a**) 1975 c. 15; paragraph 6(1)(*gh*) and (*gj*) was inserted by paragraph 7 of Schedule 6 to the Social Security (Northern Ireland) Order 1990 (S.I. 1990/1511 (N.I. 15))

(**b**) S.R. 1979 No. 186, to which there are amendments not relevant to these regulations

(**c**) *See* Article 3(*b*) of S.R. 1990 No. 71