1990 No. 110

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1990

Made	*15th March 1990*
Coming into operation . . .	*6th April 1990*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 5(1)(*a*) and (*b*) of Schedule 1 to the Social Security (Northern Ireland) Act 1975(**a**) and of all other powers enabling 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. 2) Regulations (Northern Ireland) 1990 and shall come into operation on 6th April 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 (5) of this regulation.

(2) For Regulation 27 (employer failing to pay earnings-related contributions) there shall be substituted the following Regulation—

"27.—(1) If within 14 days of the end of any income tax month the employer has paid no amount of earnings-related contributions to the Collector under Regulation 26 for that income tax month and the Collector is unaware of the amount, if any, which the employer is liable so to pay, the Collector may give notice to the employer requiring him to render, within 14 days, a return in the prescribed form showing the amount of earnings-related contributions which the employer is liable to pay to the Collector under that Regulation in respect of the income tax month in question.

(2) Where a notice given by the Collector under paragraph (1) of this Regulation extends to two or more consecutive income tax months, the provisions of these Regulations shall have effect as if the said consecutive income tax months were one income tax month.

(**a**) 1975 c. 15

(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1981 No. 30, S.R. 1983 No. 64, S.R. 1985 Nos. 59 and 257 and S.R. 1987 No. 143

(3) A notice may be given by the Collector under paragraph (1) of this Regulation notwithstanding that an amount of earnings-related contributions has been paid to him by the employer under Regulation 26 for any income tax month, if the Collector is not satisfied that the amount so paid is the full amount which the employer is liable to pay him for that month, and the provisions of this Regulation shall have effect accordingly.''.

(3) In Regulation 27A(9) (specified amount of earnings-related contributions payable by the employer) for ''returns, statement and declaration required by Regulation 30'' there shall be substituted ''return required by paragraph (1) of Regulation 30''.

(4) In Regulation 30 (return by employer at end of year)—

(*a*) in paragraph (1)—

(i) for ''14 days'' there shall be substituted ''44 days'',

(ii) for ''in respect of each employee showing'' there shall be substituted ''showing in respect of each employee, in respect of whom he was required at any time during the year to prepare or maintain a deductions working sheet in accordance with these Regulations,'';

(*b*) in paragraph (2)—

(i) for ''said returns shall be accompanied by'' there shall be substituted ''return required by paragraph (1) shall include'',

(ii) for ''together with'' there shall be substituted ''and shall also include'';

(*c*) paragraph (5) shall be omitted.

(5) In Regulation 51(6) (provisions for direct payment) for ''14 days'' there shall be substituted ''44 days''.

Revocations

3. Regulation 2(7)(*c*) of the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1981(**a**), regulation 4(8) of the Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1983(**b**), regulation 12(7) of the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987(**c**) and the reference to Regulation 27(2) in regulation 6(4) of the Statutory Sick Pay (Additional Compensation of Employers and Consequential Amendments) Regulations (Northern Ireland) 1985(**d**) are hereby revoked.

(**a**) S.R. 1981 No. 30
(**b**) S.R. 1983 No. 64
(**c**) S.R. 1987 No. 143
(**d**) S.R. 1985 No. 257