1990 No. 90

SOCIAL SECURITY

The Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations (Northern Ireland) 1990

Made	*9th March 1990*
Coming into operation . .	*31st March 1990*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6(1)(*gg*) and (*m*) 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 (Refunds) (Repayment of Contractual Maternity Pay) Regulations (Northern Ireland) 1990 and shall come into operation on 31st March 1990.

(2) In these regulations—

"the Act" means the Social Security (Northern Ireland) Act 1975;

"the Contributions Regulations" means the Social Security (Contributions) Regulations (Northern Ireland) 1979(**b**).

Refund of contributions

2.—(1) Where contractual maternity pay becomes repayable after 31st March 1990, and—

(*a*) subject to paragraph (2) of this regulation, an application for refund of contributions paid in respect of that pay is made in accordance with paragraph (3) of this regulation; and

(*b*) the net amount of the refund which would, but for this sub-paragraph, be payable exceeds the amount of one fifteenth of a standard rate primary Class 1 contribution payable on earnings at the upper earnings limit in respect of primary Class 1 contributions prescribed in regulation 7 of the Contributions Regulations (lower and upper earnings limits) for the last or only year in respect of which the contributions were paid,

(a) 1975 c. 15; paragraph 6(1)(*gg*) of Schedule 1 was inserted by Article 4 of the Social Security (Northern Ireland) Order 1989 (S.I. 1989/1342 (N.I. 13))

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463 and S.R. 1989 No. 70