1988 No. 204

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1988

Made	*8th June 1988*
Coming into operation . .	*1st July 1988*

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 6(1)(*h*) 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. 4) Regulations (Northern Ireland) 1988 and shall come into operation on 1st July 1988.

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

Amendment of regulation 19 of the principal regulations

2. In regulation 19(1) of the principal regulations (payments to be disregarded) after sub-paragraph (*i*) there shall be added the following sub-paragraph—

"(*j*) a payment which by virtue of section 643(1) of the Income and Corporation Taxes Act 1988(**c**) (employer's contributions) is not regarded as an emolument of the employment chargeable to tax under Schedule E.".

Amendment of regulation 32 of the principal regulations

3. In regulation 32 of the principal regulations (return of contributions)—

(*a*) in paragraph (2) for "they" there shall be substituted "and the Department has not been given notice under Article 3(9) of the 1986 Order (definition of earner's chosen scheme), the contributions";

(*b*) after paragraph (2) there shall be inserted the following paragraph—

"(2A) Where an application under this regulation has been made for the return of contributions paid in excess of the amount prescribed in the

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(**a**) 1975 c. 15; paragraph 6(1)(*h*) of Schedule 1 was amended by paragraph 1 of Schedule 9 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18))

(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1984 No. 43, S.R. 1985 Nos. 61 and 260 and S.R. 1987 No. 143

(**c**) 1988 c. 1