1988 No. 121

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1988

Made	*31st March 1988*
Coming into operation . .	*6th April 1988*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 124(1) of the Social Security (Northern Ireland) Act 1975(**a**) and Article 1(8) of the Social Security (Northern Ireland) Order 1985(**b**) 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. 2) Regulations (Northern Ireland) 1988 and shall come into operation on 6th April 1988.

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

Substitution of regulation 87 of the principal regulations

2. For regulation 87 of the principal regulations (modification of section 4(6)(*b*) of the Act in relation to mariners) there shall be substituted—

"*Modification of section 4(6E) of the Act*

87.—(1) As respects earnings paid to, or for the benefit of, a mariner for employment as such in any employment specified in the next succeeding paragraph, being employment which by virtue of the last preceding regulation is treated as employed earner's employment, the appropriate percentage rate of the secondary Class 1 contribution specified in section 4(6E) of the Act(**d**) shall be reduced by 0·5 and section 4(6E) of the Act shall be modified accordingly.

(2) The employment referred to in the last preceding paragraph is employment as a master or member of the crew of a ship where—

(*a*) the employment is on a foreign-going ship and the payment of earnings is exclusively in respect of that employment; or

(*b*) the employment is partly on a foreign-going ship and partly otherwise than on such a ship and the payment of earnings in

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(**a**) 1975 c. 15
(**b**) S.I. 1985/1209 (N.I. 16)
(**c**) S.R. 1979 No. 186; relevant amending provisions are paragraph 2(1)(*a*) and (*c*) of Schedule 1 to the Social Security (Contributions) (Northern Ireland) Order 1982 (S.I. 1982/158 (N.I. 4)), S.R. 1982 No. 69, S.R. 1983 No. 430 and S.R. 1985 No. 260
(**d**) Section 4(6E) was substituted by Article 9(2) of the Social Security (Northern Ireland) Order 1985