1987 No. 348

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1987

Made	*8th September 1987*
Coming into operation . .	*6th October 1987*

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 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) 1987 and shall come into operation on 6th October 1987.

(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 of the principal regulations (payments to be disregarded) paragraph (1)(*e*) shall be omitted.

Insertion of regulation 19A in the principal regulations

3. After regulation 19 of the principal regulations there shall be inserted the following regulation—

"*Certain payments by trustees to be disregarded*

19A.—(1) For the purposes of earnings-related contributions, there shall be excluded from the computation of a person's earnings in respect of any employed earner's employment any payment, or any part of a payment,—

(*a*) which is made by trustees before 6th April 1990;

(*b*) the amount of which is or may be dependent upon the exercise by the trustees of a discretion or the performance by them of a duty arising under the trust; and

(*c*) not being a sickness payment which by virtue of section 3(1A) of the Act(**c**) is treated as remuneration derived from an employed earner's employment,

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(**a**) 1975 c. 15
(**b**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1983 No. 64
(**c**) Section 3(1A) was inserted by Article 30(1) of the Social Security (Northern Ireland) Order 1982 (S.I. 1982/1084 (N.I. 16))