1985 No. 61

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1985

Made	*26th March 1985*
Coming into operation . . .	*6th April 1985*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 7A(6), 8(2D), 11 and 124(1) of, and paragraph 1(1)(*a*) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(**a**) and Article 6(1) of the Social Security Pensions (Northern Ireland) Order 1975(**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) 1985 and shall come into operation on 6th April 1985.

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

Amendment of regulation 1(2) of the principal regulations

2. In regulation 1(2) of the principal regulations (interpretation) after the definition of "contribution week" there shall be inserted the following definition—

" "contribution year" has the meaning assigned to it in section 7A(1), or as the case may require, section 8(2B) of the Act;".

Insertion of regulation 12A in the principal regulations

3. After regulation 12 of the principal regulations(**d**) (aggregation of earnings paid in respect of different employed earner's employments by different persons and apportionment of contribution liability) there shall be inserted the following regulation—

"*Aggregation of earnings paid after pensionable age*

12A. Notwithstanding the provisions of regulation 12 of these regulations, a payment of earnings to which regulation 20 of these regulations applies shall not be aggregated with any other earnings.".

Amendment of regulation 17 of the principal regulations

4. At the beginning of regulation 17(1) of the principal regulations (annual maximum) there shall be inserted "Subject to the provisions of section 7A of the Act and of regulations 43B, 43C and 43D of these regulations,".

(**a**) 1975 c. 15; section 7A(6) was inserted by Article 11 of the Health and Social Security (Northern Ireland) Order 1984 (S.I. 1984/1158 (N.I. 8)); and section 8(2D) was inserted by Article 12 of that Order

(**b**) S.I. 1975/1503 (N.I. 15); Article 6(1) was amended by Article 15 of, and paragraph 4 of Schedule 5 to, the Health and Social Security (Northern Ireland) Order 1984

(**c**) S.R. 1979 No. 186

(**d**) Regulation 12 was amended by S.R. 1984 No. 43

Substitution of regulation 20 of the principal regulations

5. For regulation 20 of the principal regulations (exception of persons over pensionable age from Class 1 liability) there shall be substituted the following regulation—

"*Liability for Class 1 contributions in respect of earnings normally paid after pensionable age*

20. Where in the year in which an earner attains pensionable age a payment of earnings is made to or for his benefit before the date he reaches pensionable age, and those earnings would normally fall to be paid in a year following that year, he shall be excepted from liability for primary Class I contributions payable in respect of those earnings.".

Insertion of regulation 20A in the principal regulations

6. After regulation 20 of the principal regulations there shall be inserted the following regulation—

"*Liability for Class 1 contributions of persons over pensionable age*

20A. Where earnings are paid to or for the benefit of an earner after he attains pensionable age and those earnings would normally fall to be paid before the date on which he reaches pensionable age, the provisions of Article 6(1) of the Pensions Order shall not operate to except him from liability for primary Class 1 contributions in respect of those earnings.".

Insertion of regulations 43A, 43B, 43C and 43D in the principal regulations

7. After regulation 43 of the principal regulations (payment of contributions after death of contributor) there shall be inserted the following regulations—

"*Class 2 and Class 3 contributions paid after 5th April 1985 in respect of a period before 6th April 1983*

43A.—(1) This regulation applies to any—

(*a*) Class 2 contribution payable in respect of a week falling in a year before 6th April 1983, and

(*b*) Class 3 contribution payable in respect of a year before 6th April 1983.

(2) Where a contribution to which this regulation applies is paid the amount of such a contribution shall be computed by reference to the weekly rate of or, as the case may be, the amount of such a contribution applicable in the contribution year.

Class 2 contributions paid late in accordance with a payment undertaking

43B.—(1) Subject to the provisions of regulation 43A of these regulations, this regulation applies to any Class 2 contribution which—

(*a*) the earner has failed to pay on or by the due date and thereafter is payable in accordance with the provisions of an undertaking to pay such a contribution entered into after that date, and

(*b*) would when paid fall to be computed in accordance with the provisions of section 7A(3) of the Act.

(2) In the case of a contribution to which this regulation applies—

(*a*) which is paid in accordance with the provisions of an undertaking entered into in the contribution year or the year immediately following that year the amount of such a contribution shall be computed by reference to the weekly rate applicable in the contribution year,

(*b*) which is paid in accordance with the provisions of an undertaking entered into in any year other than a year specified in sub-paragraph (*a*) of this paragraph the amount of such a contribution shall be computed by reference to the weekly rate applicable in the year in which the undertaking was entered into,

(*c*) which is not paid in accordance with the provisions of the undertaking the amount of such a contribution shall be computed by reference to the weekly rate of such a contribution applicable—

(i) where the contribution is paid in pursuance of a further undertaking entered into in a later year, in the year in which the further undertaking is entered into, or

(ii) where the contribution is paid otherwise than in accordance with a further undertaking, when payment of the contribution is actually made.

(3) In this regulation "undertaking" means an arrangement between the Department and an earner whereby the Department has agreed to accept payment of arrears of Class 2 contributions by instalments.

Class 2 and Class 3 contributions paid within a month from notification of amount of arrears

43C.—(1) Subject to the provisions of regulation 43A of these regulations, this regulation applies to any Class 2 or Class 3 contribution—

(*a*) which would when paid fall to be computed in accordance with the provisions of section 7A(3) or, as the case may be, section 8(2C) of the Act, and

(*b*) the amount whereof has been notified to the contributor by the Department in the last month of a year.

(2) Where a contribution to which this regulation applies is paid—

(*a*) within one calendar month from the date of such notification, and

(*b*) in the year following that in which the said amount was so notified,

the amount of such a contribution shall be computed by reference to the weekly rate or, as the case may be, amount of such a contribution calculated in accordance with the provisions of section 7A or, as the case may be, section 8 of the Act as if the contribution had been paid in the year in which the said amount was notified.

Class 2 and Class 3 contributions paid late through ignorance or error

43D.—(1) Subject to the provisions of regulation 43A of these regulations, this regulation applies to any Class 2 or Class 3 contribution which would when paid fall to be computed at a rate or, as the case may be, an amount other than that applicable in the contribution year in accordance with the provisions of section 7A(3) or, as the case may be, section 8(2C) of the Act.

(2) Where—

(*a*) it is shown to the satisfaction of the Department that, by reason of ignorance or error on the part of the earner, not being ignorance or error due to any failure on his part to exercise due care and diligence, he has failed to pay a Class 2 contribution to which this regulation applies for any period on or by the due date, and

(*b*) payment of the said contribution is made in a year later than that in which the said period commenced,

the amount of such a contribution shall be computed by reference to the weekly rate of such a contribution calculated in accordance with the provisions of section