1985 No. 59

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1985

Made	*19th 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 paragraph 5(1)(*a*) and (*b*) of Schedule 1 to the Social Security (Northern Ireland) Act 1975(**a**) and of all other powers enabling it in that behalf and with the concurrence of the Inland Revenue, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment) 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(**b**).

Amendment of Regulation 26 in Schedule 1 to the principal regulations

2. At the beginning of Regulation 26(1) in Schedule 1 to the principal regulations (payment of earnings-related contributions by the employer) there shall be inserted "Subject to the provisions of Regulation 27A(8),".

Insertion of Regulation 27A in Schedule 1 to the principal regulations

3. After Regulation 27 in Schedule 1 to the principal regulations (employer failing to pay earnings-related contributions) there shall be inserted the following Regulation—

"*Specified amount of earnings-related contributions payable by the employer*

27A.—(1) If after 14 days following the end of any income tax month the employer has paid no amount of earnings-related contributions to the Collector under Regulation 26 for that income tax month, despite demand being made, and there is reason to believe that the employer is liable so to pay, the Collector, upon consideration of the employer's record of past payments, may to the best of his judgement specify the amount of earnings-related contributions which he considers the employer is liable to pay and give notice to him of that amount.

(2) If, on the expiration of the period of 7 days allowed in the notice, the specified amount of earnings-related contributions or any part thereof is unpaid, the amount so unpaid shall be certified by the Collector and shall be deemed, for the purposes of these Regulations, to be an amount of earnings-related contributions which the employer was liable to pay for that income tax month in accordance with Regulation 26.

(**a**) 1975 c. 15
(**b**) S.R. 1979 No. 186; the relevant amending regulations are S.R. 1981 No. 30 and S.R. 1983 No. 64

(3) The provisions of paragraph (2) of this Regulation shall not apply if, during the period allowed in the notice, the employer pays to the Collector the full amount of earnings-related contributions which the employer is liable to pay under Regulation 26 for that income tax month, or the employer satisfies the Collector that no amount of such contributions is due.

(4) The production of a certificate such as is mentioned in paragraph (2) of this Regulation shall, until the contrary is established, be sufficient evidence that the employer is liable to pay to the Collector the amount shown in the certificate; and any document purporting to be such a certificate as aforesaid shall be deemed to be such a certificate until the contrary is proved. To the amount shown in the said certificate the provisions of Regulation 28 shall with any necessary modifications apply.

(5) Where the employer has paid no amount of earnings-related contributions under Regulation 26 for any income tax months a notice may be given by the Collector under paragraph (1) of this Regulation which extends to two or more consecutive income tax months, and the provisions of these Regulations shall have effect as if the said consecutive income tax months were the latest income tax month specified in the notice.

(6) A notice may be given by the Collector under paragraph (1) of this Regulation notwithstanding that an amount of earnings-related contributions has been paid to him by the employer under Regulation 26 for any income tax month, if, after seeking the employer's explanation as to the amount of earnings-related contributions paid, the Collector is not satisfied that the amount so paid is the full amount which the employer is liable to pay to him for that month, and the provisions of this Regulation shall have effect accordingly, save that paragraph (2) of this Regulation shall not apply if, during the period allowed in the said notice, the employer satisfies the Collector that no further amount of earnings-related contributions is due for the relevant income tax month.

(7) Where, during the period allowed in a notice given by the Collector under paragraph (1) of this Regulation, the employer claims, but does not satisfy the Collector, that the payment of earnings-related contributions made in respect of any income tax month specified therein is the full amount of earnings-related contributions he is liable to pay to the Collector for that month, the employer may require the Collector to inspect the employer's documents and records as if the Collector had called upon the employer to produce those documents and records in accordance with paragraph (1) of Regulation 32 and the provisions of Regulation 32 shall apply in relation to that inspection, and the notice given by the Collector under paragraph (1) of this Regulation shall thereafter be disregarded.

(8) Notwithstanding anything in this Regulation, if the employer pays any amount of earnings-related contributions certified by the Collector under this Regulation and that amount exceeds the amount which he would have been liable to pay in respect of that income tax month apart from this Regulation, he shall be entitled to set off such excess against any amount which he is liable to pay to the Collector under Regulation 26 for any subsequent income tax month.

(9) If, after the end of the year, the employer renders the returns, statement and declaration required by Regulation 30 and the total earnings-related contributions he has paid in respect of that year in accordance with the provisions of these Regulations exceeds the total amount of such contributions due for that year, any excess not otherwise recovered by set-off shall be repaid.''.

Amendment of Regulation 28 in Schedule 1 to the principal regulations

4. In Regulation 28(1) in Schedule 1 to the principal regulations (recovery of earnings-related contributions) after ''under Regulation 26'' there shall be inserted ''or which he is deemed to be liable to pay to the Collector for any income tax month under Regulation 27A''.