1984 No. 43

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1984

Made . . . . . 15th February 1984

Coming into operation

Regulations 1 to 8, 9(b), 10 to 12, 13(b) and (c) and 14 to 16 . . . 6th April 1984
Regulations 9(a) and 13(a) . . . 6th April 1985

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3), 8(1), 10(2) and 157(1) of, and paragraphs 1(1) and (3), 2, 5(1)(*b*) and 6(1)(*c*), (*d*), (*h*) and (*m*) of Schedule 1 and Schedule 17 to, the Social Security (Northern Ireland) Act 1975(**a**), Article 7(2) of the Social Security Pensions (Northern Ireland) Order 1975(**b**) and Article 3(4) of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977(**c**) and of all other powers enabling it in that behalf and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following regulations which correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and which accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980(**d**) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1984 and shall come into operation—

(*a*) in the case of regulations 1 to 8, 9(*b*), 10 to 12, 13(*b*) and (*c*) and 14 to 16 on 6th April 1984;

(*b*) in the case of regulations 9(*a*) and 13(*a*) on 6th April 1985.

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

Amendment of regulation 3 of the principal regulations

2. In regulation 3 of the principal regulations (earnings period for earnings normally paid or treated as paid at regular intervals)—

(*a*) in paragraph (1) after "paragraphs (2)," there shall be inserted "(2A),";

(*b*) for sub-paragraph (*a*) of paragraph (1) there shall be substituted the following sub-paragraph—

(**a**) 1975 c. 15; section 8(1) was amended by Article 3(1) of the Social Security and Family Allowances (Northern Ireland) Order 1976 (S.I. 1976/427 (N.I. 9)) and by Article 4 of the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1982 (S.R. 1982 No. 413). *See* definitions of "prescribe" and "regulations" in Schedule 17

(**b**) S.I. 1975/1503 (N.I. 15)

(**c**) S.I. 1977/610 (N.I. 11)

(**d**) 1980 c. 30

(**e**) S.R. 1979 No. 186; the relevant amending regulations are S.R. 1981 No. 30, 1982 No. 267 and 1983 No. 64

"(*a*) the length of which is—

(i) in a case where there is one regular interval of 7 days or more, the length of that interval;

(ii) in a case where there are regular intervals of different lengths each of which is 7 days or more, the length of the shorter or, as the case may be, shortest interval;

(iii) in a case where the regular interval is less than 7 days or where there is more than one such interval, a week;

(iv) in a case where there is one or more than one regular interval of 7 days or more and one or more than one regular interval of less than 7 days, a week; and";

(*c*) for paragraph (2) there shall be substituted the following paragaph—

"(2) Without prejudice to the provisions of sub-paragraph (*b*) of the last preceding paragraph, if the Department is satisfied that the greater part of the earnings specified in that paragraph is normally paid at intervals of greater length than the shorter or, as the case may be, shortest and notifies the earner and the secondary contributor accordingly, the length of the longer or, as the case may be, longest interval, shall be, from a date notified by the Department, the length of the earnings period in place of that specified in that paragraph.";

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

"(2A) Where the length of the earnings period determined in accordance with the provisions of the last preceding paragraph is a year, then notwithstanding the provisions of paragraph (1)(*b*) of this regulation, where the change in the length of the earnings period takes effect during the course of a year the length of the earnings period in respect of any earnings in that year which are paid or treated as paid on or after the change shall be the number of weeks remaining therein, commencing with the week in which the change takes effect.";

(*e*) for paragraph (4) there shall be substituted the following paragraph—

"(4)(*a*) Where—

(i) the employment in respect of which the earnings are paid has ended, and

(ii) the employment in respect of which the earnings are paid was one in which, during its continuance, earnings were paid or treated under regulation 6 of these regulations as paid at a regular interval, and

(iii) after the end of the employment a payment of earnings is made which satisfies either or both of the conditions specified in the next succeeding sub-paragraph,

the earnings period in respect of such payment of earnings shall, notwithstanding the provisions of the said regulation 6, be the week in which the payment is made;

(*b*) the conditions referred to in the last preceding sub-paragraph are that the payment is one which is—

(i) by way of addition to a payment made before the end of the employment,

(ii) not in respect of a regular interval.".

Substitution for regulation 4 of the principal regulations

3. For regulation 4 of the principal regulations (earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals) there shall be substituted the following regulation—

"Earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals

4. Subject to regulation 3(4) or 5 of these regulations, where earnings are paid to or for the benefit of an earner in respect of an employed earner's employment, but no part of those earnings is normally paid or treated under regulation 6 of these regulations as paid at regular intervals, the earnings period in respect of those earnings shall be a period of one of the following lengths—

(*a*) the length of the period of that part of the employment for which the earnings are paid or a week, whichever is the longer, or

(*b*) where it is not reasonably practicable to determine that period under the provisions of the last preceding paragraph—

(i) the length of the period from the date of the last preceding payment of earnings paid during the employment in respect of the employment (or, if there has been no such payment, from the date on which the employment began) to the date of the payment, so however that where the period so calculated would be of a length less than that of a week, the earnings period shall be of a length equal to that of a week, or

(ii) where the payment is made before the employment begins or after it ends, a week.".

Amendment of regulation 5 of the principal regulations

4. In regulation 5 of the principal regulations (earnings period for sums deemed to be earnings by virtue of regulations made under Article 14 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977)—

(*a*) in paragraph (*a*)—

(i) after "of those earnings shall be" there shall be inserted "a period of one of the following lengths";

(ii) after the words "the said Order refers," wherever they appear there shall be inserted "the length of";

(iii) in sub-paragraph (i) after "is paid" there shall be inserted "or a week, whichever is the longer";

(*b*) in paragraph (*b*) for the words "earnings period as aforesaid" or "earnings period" wherever they appear there shall be substituted in either case "period to which the payment of earnings relates".

Amendment of regulation 6 of the principal regulations

5. In regulation 6 of the principal regulations (treatment of earnings paid otherwise than at regular intervals)—

(*a*) in paragraph (1) after "provisions of" there shall be inserted "regulation 3(4) of these regulations and";

(*b*) for paragraph (3) there shall be substituted the following paragraphs—

"(3) The preceding provisions of this regulation shall not apply to a payment of earnings made in one year where by virtue of such provisions that payment would be treated as made in another year.

(4) Notwithstanding the provisions of regulation 12 of these regulations, a payment to which paragraph (3) of this regulation applies shall not be aggregated with any other earnings except where—

(*a*) other earnings to which the said preceding provisions do not apply by virtue only of the said paragraph (3) are paid in the earnings period in which the said payment falls; and

(*b*) those other earnings would have been aggregated with the said payment had the provisions of the said paragraph (3) not applied.

(5) In the case of a payment to which paragraph (4) of this regulation applies the said payment shall be aggregated only with the other earnings specified therein.''.

Amendment of regulation 12 of the principal regulations

6. In regulation 12 of the principal regulations (aggregation of earnings paid in respect of different employed earner's employments by different persons and apportionment of contribution liability)—

(*a*) at the beginning of paragraph (1) there shall be inserted ''Subject to the provisions of regulation 6 of these regulations,'';

(*b*) in paragraph (2) after ''those earnings shall'' there shall be inserted '', in a case falling within sub-paragraph (*a*) of that paragraph,''.

Substitution for regulation 15 of the principal regulations

7. For regulation 15 of the principal regulations (holiday payments) there shall be substituted the following regulation—

''*Holiday payments*

15. Where as respects an employed earner's employment in which the earner is paid or would, but for the provisions of paragraph (*b*) of this regulation, be treated as paid under regulation 6 of these regulations at a regular interval of a week or multiple thereof, a payment of earnings includes or comprises a payment in respect of a period of holiday entitlement other than such a payment made to an earner in respect of a period of holiday entitlement outstanding on termination of that employment, for the purposes of calculating the earnings-related contributions payable in respect of that payment of earnings—

(*a*) the earnings period may be the length of the period in respect of which the payment is made, so however that where the length of that earnings period includes a fraction of a week that fraction shall be treated as a whole week; and where the earnings period is so determined,

(*b*) the provisions of regulation 6 of these regulations shall not apply.''.

Amendment of regulation 19 of the principal regulations

8. In paragraph (1)(*b*) of regulation 19 of the principal regulations (payments to be disregarded) after ''period of holiday'' there shall be inserted ''entitlement''.

Amendment of regulation 27 of the principal regulations

9. In paragraph (3)(*b*) of regulation 27 of the principal regulations (Class 3 contributions)—

(*a*) for head (i) there shall be substituted the following head—

''(i) where the contribution is payable in respect of any year before 6th April 1982, before the end of the 2nd year following the year in respect of which it is paid; and where the contribution is payable in respect of any year after 5th April 1982, before the end of the 6th year following the year in respect of which it is paid; or'';

(*b*) after head (ii) there shall be inserted the following head—

''; and

(iii) where the year first mentioned in head (ii) of this sub-paragraph is immediately preceded or followed by a year in which the conditions specified in that head are not satisfied in respect only of the length of the