1982 No. 267

SOCIAL SECURITY

The Contracting-out (Recovery of Class 1 Contributions) Regulations (Northern Ireland) 1982

Made . . . . . 12th August 1982

Coming into operation . . . 20th September 1982

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 5(1) of Schedule 1 to the Social Security (Northern Ireland) Act 1975(**a**) and Article 52A(10) of the Social Security Pensions (Northern Ireland) Order 1975(**b**) and of all other powers enabling it in that behalf and with the concurrence of the Inland Revenue in so far as relates to regulation 3 of these regulations, 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(**c**) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee:

Citation and commencement

1. These regulations may be cited as the Contracting-out (Recovery of Class 1 Contributions) Regulations (Northern Ireland) 1982 and shall come into operation on 20th September 1982.

Prevention of recovery by employers of Class 1 contributions

2.—(1) This regulation shall apply in any case where the Occupational Pensions Board have cancelled a contracting-out certificate under Article 52A(5) of the Social Security Pensions (Northern Ireland) Order 1975.

(2) An employer shall not be entitled to recover (whether by deduction from emoluments or otherwise) any arrears which he is required to pay to the Department in respect of an earner's liability under section 4(3) of the Social Security (Northern Ireland) Act 1975 in so far as those arrears comprise the difference between the amount of the primary Class 1 contributions payable at the normal rate in respect of the emoluments from the earner's employment and the amount of the primary Class 1 contributions that were paid while the employment was regarded as contracted-out prior to the cancellation of the further contracting-out certificate.

(3) This regulation shall apply notwithstanding the terms of any contract to the contrary.

Consequential amendment of the Social Security (Contributions) Regulations (Northern Ireland) 1979

3. In Regulation 13(2A)(*b*)(iii) contained in Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(**d**) (recovery of contributions as

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(**a**) 1975 c. 15

(**b**) S.I. 1975/1503 (N.I. 15); Article 52A was inserted by Article 33 of the Social Security (Northern Ireland) Order 1982 (S.I. 1982/1084 (N.I. 16))

(**c**) 1980 c. 30

(**d**) S.R. 1979 No. 186, to which there are amendments not relevant to the subject matter of these regulations