1982 No. 69

SOCIAL SECURITY

The Social Security (Contributions) (Mariners) (Amendment) Regulations (Northern Ireland) 1982

Made	*3rd March 1982*
Coming into operation . . .	*6th April 1982*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3, 11 and 124(1) of, and paragraphs 1(1)(*a*), 4(*a*), 5(1) and 6(1)(*d*) 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 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(**b**) 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) (Mariners) (Amendment) Regulations (Northern Ireland) 1982 and shall come into operation on 6th April 1982.

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

Substitution of regulation 88 of the principal regulations

2. For regulation 88 of the principal regulations (earnings period for mariners) there shall be substituted the following regulation—

"*Earnings periods for mariners and apportionment of earnings*

88.—(1) For the purposes of liability for, and calculation of, earnings-related contributions, the following provisions of this regulation apply where earnings are paid to or for the benefit of a mariner in respect of his employment as such for a voyage period.

(2) In this regulation "a relevant change" means a change affecting the calculation of earnings-related contributions under the Act not being—

(*a*) a change in the amount of the mariner's earnings; or

(*b*) a change in one or more of the following figures applicable in respect of the mariner's employment—

(i) the percentage rate for primary or secondary Class 1 contributions specified in section 4(6) of the Act;

(ii) the contracted-out percentage applying in the case of a primary or secondary Class 1 contribution specified in Article 29(2) of the Pensions Order;

(a) 1975 c. 15
(b) 1980 c. 30
(c) S.R. 1979 No. 186; the relevant amending regulation is S.R. 1981 No. 30

(iii) the amount by which the percentage rate of a Class 1 contribution is reduced in accordance with regulation 87(1)(*a*) or (*b*) of these regulations;

(iv) the lower or upper earnings limit for Class 1 contributions specified under Article 3 of the Pensions Order.

(3) Where a voyage period falls wholly in one year, then—

(*a*) if no relevant change occurs during the voyage period, the earnings period shall be the voyage period;

(*b*) if one or more than one relevant change occurs during the voyage period the earnings shall be apportioned to such periods as comprise—

(i) the day on which the voyage period began and the day immediately before which the change occurred, and for any subsequent change, the day on which the immediately preceding change occurred and the day before which the next succeeding change occurred; and

(ii) so much of the voyage period as remains,

according to the amounts earned in each period; and the earnings period in respect of each amount so apportioned shall be the length of the period to which it is apportioned.

(4) Where a voyage period falls partly in one and partly in one or more other years, then if no relevant change occurs during the voyage period—

(*a*) the earnings shall be apportioned to those years according to the amounts earned in each year; and

(*b*) the earnings period in respect of each amount shall be the length of the period to which that amount is apportioned.

(5) Where a voyage period falls partly in one and partly in one or more other years and one or more than one relevant change occurs during the voyage period, then—

(*a*) in respect of a year during which a relevant change or more than one relevant change occurs the earnings shall be apportioned to such periods as comprise—

(i) the day on which the voyage period began, or where it began in another year, the beginning of the year in which the change occurred, and the day immediately before which the change occurred, and for any subsequent change, the day on which the immediately preceding change occurred and the day before which the next succeeding change occurred; and

(ii) so much of the voyage period as remains in the year,

according to the amounts earned in each period; and the earnings period in respect of each amount so apportioned shall be the length of the period to which it is apportioned;

(*b*) in respect of other years, the earnings shall be apportioned to those years according to the amounts earned in each year and the earnings period in respect of each amount so apportioned shall be the length of the period to which it is apportioned.

(6) Where under the provisions of paragraphs (3) to (5) of this regulation an earnings period—

(*a*) is less than a week, that period shall for the said purpose be treated as a week;

(*b*) exceeds a week or a whole multiple of a week by a part of a week,

(i) if that part of a week is a period in excess of 3 days, that part of a week shall for the said purpose be treated as a week;

(ii) if that part of a week is a period of 3 days or less, that part of the week shall for the said purpose be disregarded.

(7) For the purposes of paragraphs (3) to (5) of this regulation—

(*a*) where a period of leave on pay immediately follows the day on which the termination of an entire voyage or series of voyages occurs—

(i) the earnings for that period of leave shall be treated as if they were earned during that period and shall be excluded from the earnings for any other period or periods; and

(ii) for the purpose of apportionment, the earnings for the period of leave shall be deemed to accrue from day to day by equal daily amounts;

(*b*) "earned" includes treated as earned under this paragraph.

(8) Where under the foregoing provisions of this regulation earnings are apportioned to a period—

(*a*) each amount so apportioned shall be treated as paid at the end of the period to which it is apportioned; and

(*b*) contributions paid in respect of the amount so apportioned shall be treated as paid in respect of the year in which the end of the said period falls.

(9) Notwithstanding the provisions of paragraphs (3) to (5) and (8) of this regulation, where a voyage period extends beyond the date on which the earnings are paid, any amount of earnings which, by virtue of the foregoing provisions of this regulation, is apportioned to a period in the year following that in which the earnings are paid—

(*a*) shall be treated as paid at the end of the year in which the earnings are paid but shall not be aggregated with any other amount of earnings paid or treated as paid at the end of that year; and

(*b*) the earnings period in respect of that amount shall be a period of the same length as that to which it is apportioned.".

Amendment of regulation 92 of the principal regulations

3. In regulation 92 of the principal regulations (payments to be disregarded)—

(*a*) in paragraph (1) for the words from "so far" to the end there shall be substituted—

"respect of employment as a mariner which is—

(*a*) an interim payment of earnings by way of an advance;

(*b*) a payment to some other person of any part of such a mariner's earnings allotted by him to that person;

(*c*) a payment of a special payment while sick abroad (as defined by the National Maritime Board).";

(*b*) in paragraph (2)—

(i) for "sub-paragraph (*a*)" there shall be substituted "sub-paragraphs (*a*) or (*b*)";

(ii) for "that sub-paragraph" there shall be substituted "either of those sub-paragraphs".

Amendment of Schedule 1 to the principal regulations

4. In Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973 to earnings-related contributions)—

(*a*) in Regulation 2(1) (interpretation) in the appropriate places in alphabetical order there shall be inserted the following definitions—