1981 No. 30

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1981

Made	*29th January 1981*
Coming into operation . . .	*6th April 1981*

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 of all other powers enabling it in that behalf and with the concurrence of the Inland Revenue, 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) (Amendment) Regulations (Northern Ireland) 1981 and shall come into operation on 6th April 1981:

Provided that, in relation to emoluments paid before 6th April 1981, the principal regulations shall continue to apply as if these regulations had not been made.

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

Amendment of Regulations 2(1), 5, 6(1), 13, 20(1), 30, 32 and 51 in Schedule 1 to the principal regulations

2.—(1) The provisions of the Income Tax (Employments) Regulations 1973 as set out in Schedule 1 to the principal regulations shall be amended as follows—

(2) In Regulation 2(1)—

(*a*) the definition of "deduction card" shall be omitted and in its place there shall be inserted—

" "deductions working sheet" means any form of record on or in which are to be kept the matters required by these Regulations in connection with an employee's emoluments and earnings-related contributions or the form issued by the Inspector under Regulation 51 of these Regulations or Regulation 21 of the Income Tax Regulations (employee on fixed pay) for the purpose of keeping that record;";

(*b*) after the definition of "income tax month" there shall be inserted—

" "the Income Tax Regulations" means the Income Tax (Employments) Regulations 1973(**d**);".

(3) In Regulation 5 for "deduction card" there shall be substituted "deductions working sheet".

(**a**) 1975 c. 15
(**b**) 1980 c. 30
(**c**) S.R. 1979 No. 186 to which there are amendments not relevant to these regulations
(**d**) S.I. 1973/334; the relevant amending instrument is S.I. 1981/44

(4) For Regulation 6(1) there shall be substituted—

"6.—(1) Every employer, on making during any year to any employee any payment of emoluments in respect of which earnings-related contributions are payable—

(*a*) shall, if he has not already done so, prepare, or in the case of an employee to whom Regulation 21 of the Income Tax Regulations applies, maintain a deductions working sheet for that employee, and

(*b*) may deduct earnings-related contributions in accordance with these Regulations.".

(5) In Regulation 13—

(*a*) in paragraph (6)—

(i) for "record, either on the deduction card or in such other form as may be authorised by the Commissioners of Inland Revenue or, as the case may be, the Department," there shall be substituted "record on the deductions working sheet for that employee";

(ii) after "Department" there shall be inserted ", the year to which the working sheet relates,";

(*b*) in paragraph (6C)—

(i) for "deduction card" there shall be substituted "deductions working sheet";

(ii) the words from "in the form" to "Department" shall be deleted.

(6) Regulation 20(1) shall be deleted.

(7) In Regulation 30—

(*a*) for paragraph (1) there shall be substituted—

"(1) Not later than 14 days after the end of the year the employer shall render to the Collector in such form as the Commissioners of Inland Revenue may approve or prescribe, a return in respect of each employee showing—

(*a*) such particulars as the Commissioners may require for the identification of the employee,

(*b*) the year to which the return relates, and

(*c*) in respect of each and under each of the category letters—

(i) the total amounts for the year shown under each of the heads (ii) and (iii) severally of Regulation 13(6)(*b*) of these Regulations, and

(ii) severally, the total amount for the year shown under sub-paragraph (*c*) of the said Regulation 13(6).";

(*b*) in paragraph (2) for the words from "deduction cards issued by the Inspector" to "Regulations" there shall be substituted "deductions working sheets on which the employer was obliged to keep records in accordance with these Regulations";

(*c*) in paragraph (5) for the words from "a deduction card" to the end of the paragraph there shall be substituted "the employer was required at any time during the year to prepare or maintain a deductions working sheet in accordance with these Regulations.".

(8) In Regulation 32—

(*a*) in paragraph (1) for the words "deduction cards" in both places where they occur there shall be substituted "deductions working sheets";

(*b*) there shall be added the following paragraph—

"(5) For the purposes of paragraph (1) of this Regulation, the wages sheets, deductions working sheets and other documents and records therein mentioned