1978 No. 400

SOCIAL SECURITY

The Social Security (Contributions) (Mariners) (Amendment) Regulations (Northern Ireland) 1978

Made . . . . . 21*st December* 1978

Coming into operation . . . 6*th April* 1979

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2), 124(1) and 128(6) of, and paragraph 6(1)(*d*) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(**a**) and paragraph 9 of Schedule 3 to the Social Security (Consequential Provisions) Act 1975(**b**), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, interpretation and commencement

1. These regulations which may be cited as the Social Security (Contributions) (Mariners) (Amendment) Regulations (Northern Ireland) 1978 shall be read as one with the Social Security (Contributions) Regulations (Northern Ireland) 1975(**c**) as amended(**d**), (hereinafter referred to as "the principal regulations") and shall come into operation on 6th April 1979.

Amendment of regulation 77 of the principal regulations

2. In regulation 77(*a*) of the principal regulations (modification of employed earner's employment) —

(*a*) in head (ii) there shall be omitted ", in either case,";

(*b*) at the beginning of head (iii) there shall be inserted "in a case to which head (ii) applies,".

Amendment of regulation 79 of the principal regulations

3. In regulation 79 of the principal regulations (earnings period for mariners)—

(*a*) in paragraph (1) for "Subject to the provisons of the next succeeding paragraph" there shall be substituted "Subject to the provisions of the next succeeding paragraph and of regulation 86 of these regulations";

(*b*) after paragraph (2) there shall be added the following paragraph—

"(3) Where the voyage period falls partly in one year and partly in one or more other years contributions paid in respect of earnings paid to or for the benefit of the mariner in respect of his employment as such in respect of that voyage period shall be apportioned between the years proportionately to the length of the part of the voyage period occurring in each such year and each amount of contributions so apportioned shall be treated as paid in respect of the year to which that amount is apportioned.".

(a) 1975 c. 15
(b) 1975 c. 18
(c) S.R. 1975 No. 319 (II, p. 1492)
(d) The relevant amending regulations are S.R. 1976 No. 23 (I, p. 77), S.R. 1977 No. 58 and S.R. 1978 No. 91

Revocation of regulations 86, 86A, 86B and 86C of the principal regulations

4. Regulations 86, 86A, 86B and 86C of the principal regulations (special transitional provisions and transitional provisions consequent upon the Re-rating Orders 1975, 1977 and 1978) are hereby revoked.

Insertion of new regulation 86 in the principal regulations

5. After regulation 85 of the principal regulations there shall be inserted the following regulation—

"Special provisions concerning earnings-related contributions

86.—(1) This regulation shall apply only if earnings-related contributions payable in respect of a mariner's earnings are collected in accordance with the provisions of Part V of Schedule 2 to these regulations and during the voyage period one or more than one change occurs in any one or more of the following figures applicable in respect of the mariner's employment—

(*a*) the percentage rate for primary or secondary Class 1 contribution specified in section 4(6) of the Act;

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

(*c*) the figure specified in regulation 78(1)(*a*) or (*b*) of these regulations by which the percentage rate of secondary Class 1 contribution is reduced;

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

(2) Except for any payment of earnings which is an employer's payment within the meaning of regulation 84(3) of these regulations and subject to the following provisions of this regulation, where earnings are paid to or for the benefit of a mariner for his employment as such in respect of a voyage period which falls partly in one year and partly in one or more other years and during that voyage period a change such as is specified in the preceding paragraph occurs, for the purposes of liability for and calculation of earnings-related contributions—

(*a*) the earnings shall be apportioned between the years in which the voyage period falls proportionately to the length of the part of the voyage period occurring in each such year; and

(*b*) each amount of earnings so apportioned shall be treated as a payment of earnings made at the end of the year or, if the voyage period ends before the end of the year, of the part of the year to which it is apportioned; and

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

(3) Notwithstanding the provisions of sub-paragraphs (*b*) and (*c*) of the last preceding paragraph and subject to the provisions of the next succeeding paragraph—

(*a*) except where the earnings are paid in the year in which the voyage period begins, where the voyage period begins on or after 6th March in any year the amount apportioned to that year shall be treated as a payment of earnings made at the end of the next succeeding year or, as the case may be, part of the year and the earnings period in respect of that amount and in respect of the amount