1978 No. 369

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1978

Made . . . . . 30*th November* 1978

Coming into operation in accordance with regulation 1

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3 and 9(4) of, and paragraph 6(1)(*m*) 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 relates to regulation 4 of these regulations, hereby makes the following regulations:

Citation, interpretation and commencement

1. These regulations, which may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1978, shall be read as one with the Social Security (Contributions) Regulations (Northern Ireland) 1975(**b**), as amended(**c**), (hereinafter referred to as "the principal regulations") and shall come into operation on 4th January 1979 except regulation 2, in so far as it relates to sub-paragraph (*j*) of regulation 17(1) of the principal regulations, which shall come into operation on 6th April 1979.

Amendment of regulation 17 *of the principal regulations*

2. In regulation 17(1) of the principal regulations (payments to be disregarded) after sub-paragraph (*h*) there shall be added the following sub-paragraphs—

"(*i*) a payment to defray or a contribution towards expenses incurred by persons for whom facilities are provided under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945(**d**) in travelling to and from the place where they are employed or where training is provided;

(*j*) a payment by way of or derived from shares appropriated under a profit sharing scheme to which the provisions of Chapter III of Part III of the Finance Act 1978(**e**) (profit sharing schemes) apply.".

Amendment of regulation 46 *of the principal regulations*

3. In regulation 46(3)(*a*) of the principal regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.) for "15(1)(*b*)(i)" there shall be substituted "15(1)".

(a) 1975 c. 15
(b) S.R. 1975 No. 319 (II, p. 1492)
(c) The relevant amending regulations are S.R. 1976 No. 41 (I, p. 190) and 1977 No. 349 (II, p. 1820)
(d) 1945 c. 6 (N.I.)
(e) 1978 c. 42