1978 No. 86

SOCIAL SECURITY

The Social Security (Contributions) (Special Annual Maximum) Regulations (Northern Ireland) 1978

Made . . . . . *23rd March* 1978

Coming into operation . . . *6th April* 1978

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 11(1) and (2) of the Social Security (Northern Ireland) Act 1975(**a**), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations, which may be cited as the Social Security (Contributions) (Special Annual Maximum) Regulations (Northern Ireland) 1978, shall come into operation on 6th April 1978.

(2) In these regulations—

(*a*) "the Act" means the Social Security (Northern Ireland) Act 1975;

(*b*) "contracted-out employment" has the same meaning as in Article 32(1) of the Social Security Pensions (Northern Ireland) Order 1975(**b**);

and other expressions have the same meanings as in the Act.

(3) Any reference in these regulations to any provision made by or contained in any enactment or instrument shall, except in so far as the context otherwise requires, be construed as a reference to that provision as amended or extended by any enactment or instrument and as including a reference to any provision which it re-enacts or replaces, or which may re-enact or replace it, with or without modification.

(4) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(**c**) shall apply for the purposes of the interpretation of these regulations as they apply for the purposes of the interpretation of an Act of Parliament.

Maximum amount of primary Class 1 contributions for earners attaining pensionable age in the year ending 5th April 1979 whose employment is not contracted-out employment

2.—(1) Where an earner—

(*a*) attains pensionable age in the year ending 5th April 1979, and

(*b*) is employed at any time during that year in employed earner's employment which is not contracted-out employment,

his liability in that year in respect of primary Class 1 contributions calculated in accordance with section 4(6) of the Act in respect of earnings from such employment shall not exceed an amount (disregarding any fraction of a penny) equal to twenty-three twenty-sixths of the total of the contributions for which he would, apart from this regulation, be so liable in respect of those earnings.

(**a**) 1975 c. 15
(**b**) S.I. 1975/1503 (N.I. 15)
(**c**) 1889 c. 63