1976 No. 41

SOCIAL SECURITY

The Social Security (Contributions) Amendment Regulations (Northern Ireland) 1976

Made . . . . . 10*th February* 1976

Coming into operation . . . 25*th February* 1976

The Department of Health and Social Services for Northern Ireland in exercise of the powers conferred on it by sections 1(6), 3, 8(1) and 11(3) of, and paragraphs 3(1) and 6(1)(*c*) and (*m*) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(**a**) 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) Amendment Regulations (Northern Ireland) 1976, shall be read as one with the Social Security (Contributions) Regulations (Northern Ireland) 1975(**b**) (hereinafter referred to as "the principal regulations") and shall come into operation on 25th February 1976.

Amendment of regulation 17 *of the principal regulations*

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

"(*g*) any payment by way of a pension."

(2) In regulation 17(4) of the principal regulations after "an earner in" there shall be inserted "respect of any".

Amendment of regulation 20 *of the principal regulations*

3. In regulation 20(1) of the principal regulations (exception from liability for Class 2 contributions)—

(*a*) in sub-paragraph (*a*) for "injury benefit or unemployability supplement" there shall be substituted "or injury benefit";

(*b*) in sub-paragraph (*c*) there shall be deleted "or";

(*c*) after sub-paragraph (*d*) there shall be added the following—

"or

(*e*) in respect of any part of which the earner is in receipt of unemployability supplement."

Amendment of regulation 25 *of the principal regulations*

4. In regulation 25 of the principal regulations (Class 3 contributions not paid within prescribed periods)—

(*a*) for "a contribution under the provisions of regulation 24 of these regulations (Class 3 contributions)" there shall be substituted "a Class 3 contribution under the provisions of regulation 24, 106(2)(*b*) or 107 of these regulations";

(**a**) 1975 c. 15 (**b**) S.R. 1975 No. 319

(*b*) for "in the period provided for payment in the said provision applicable" there shall be substituted "in the appropriate period prescribed therefor".

Insertion of regulation 36A in the principal regulations

5. After regulation 36 of the principal regulations there shall be inserted the following regulation—

"Treatment for the purpose of any contributory benefit of contributions paid under an arrangement

36A. For the purposes of the foregoing provisions of this Part of these regulations—

(*a*) where a contribution is paid under an arrangement to which regulations 41 and 41A or, as the case may be, regulation 46(3) apply the date by which but for those provisions the contribution would have fallen due to be paid shall in relation to that contribution be the due date;

(*b*) any payment made of, or as on account of, a contribution in accordance with any such arrangement shall, on and after the due date, be treated as a contribution paid on the due date."

Insertion of regulations 41A and 41B in the principal regulations

6. After regulation 41 of the principal regulations there shall be inserted the following regulations—

"Special provisions relating to primary Class 1 contributions

41A.—(1) Where by virtue of an arrangement authorised under the last preceding regulation an earner has agreed that, notwithstanding the provisions of paragraph 3(1) of Schedule 1 to the Act (method of paying Class 1 contributions), he himself will pay any primary Class 1 contribution payable in respect of earnings paid to or for his benefit in respect of an employed earner's employment, the Department shall notify the secondary contributor in writing of the arrangement and of the period to which the arrangement relates.

(2) During the said period the said paragraph 3(1) shall not apply to the secondary contributor unless and until the arrangement has been cancelled before the end of the period and the secondary contributor has been notified in writing of the cancellation.

Exception in relation to earnings to which regulation 41A applies

41B.—(1) Where in any year an earner has earnings from more than one employed earner's employment and to the earnings paid in respect of at least one of those employments the provisions of the last preceding regulation apply and to the earnings paid in respect of at least one of those employments those provisions do not apply, the following provisions of this regulation shall have effect.

(2) If in respect of any payment made in that year of earnings to which the provisions of the last preceding regulation do not apply the earner has paid by way of contributions a sum equal to at least the smaller of the two amounts specified in the next succeeding paragraph, he shall be excepted from liability to pay contributions in respect of any payment made in that year of earnings to which the said provisions apply.