1975 No. 56

SOCIAL SECURITY

The Social Security (Contributions) Amendment (Northern Ireland) Regulations 1975

Made . . . . . 12*th March* 1975

Coming into operation . . . . 17*th March* 1975

The Department of Health and Social Services for Northern Ireland with the concurrence of the Inland Revenue in so far as their concurrence is required, in exercise of the powers conferred on it by sections 1(10), 2(5), 5(6)(*a*), 5(9), 5(10), 6, 41(1), 43(1), 99(14) of, and paragraphs 1(1)(*a*), 2, 4(*a*), 5, 6(1)(*c*), (*j*) and (*m*) of Schedule 1 and paragraphs 4 and 6 of Schedule 26 to, the Social Security Act 1973(**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 (Northern Ireland) Regulations 1975, shall be read as one with the Social Security (Contributions) (Northern Ireland) Regulations 1974(**b**) (hereinafter referred to as "the principal regulations") and shall come into operation on 17th March 1975.

Amendment of regulation 3 *of the principal regulations*

2. In regulation 3 of the principal regulations (earnings periods for earnings normally paid or treated as paid at regular intervals)—

(*a*) in paragraph (1)—

(i) after the words "paid or treated" there shall be added the words "under regulation 5 of these regulations";

(ii) for the words "paragraphs (2) and (3)" there shall be substituted the words "paragraphs (2), (3) and (4)";

(*b*) after paragraph (3) there shall be added the following paragraph:

"(4) Where—

(*a*) the employment in respect of which the earnings are paid—

(i) has ended and

(ii) is one in which, during its continuance, earnings were paid or treated under regulation 5 of these regulations as paid at a regular interval and

(*b*) after the end of the employment a payment of earnings is made by way of addition to a payment made before the end of the employment,

the earnings period in respect of that additional payment of earnings shall, unless the provisions of the said regulation 5 apply to that payment, be a period equal to the length of a week.".

(**a**) 1973 c. 38
(**b**) S.R. 1974 No. 234

Substitution of regulation 4 of the principal regulations

3. For regulation 4 of the principal regulations (earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals) there shall be substituted the following regulation:

"*Earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals*

4. Subject to regulation 3(4) of these regulations (earnings period for additional payment of earnings after end of employment), where earnings are paid to or for the benefit of an earner in respect of an employed earner's employment, but no part of those earnings is normally paid or treated under the next succeeding regulation as paid at regular intervals, the earnings period in respect of those earnings shall, in respect of any particular payment thereof, be a period of one of the following lengths:

(*a*) in the case of the employment being one in which—

(i) services are to be rendered on one or more occasions and on each occasion within a fixed period but, subject to that, in the earner's own time and at his convenience, and

(ii) the earnings to be paid are by reference to the services rendered on each occasion,

the length of the fixed period or a week, whichever is the longer;

(*b*) in any other case—

(i) the length of the period of that part of the employment for which the earnings are paid or a week, whichever is the longer; or, where it is not reasonably practicable to determine that period,

(ii) the length of the period from the date of the last preceding payment of earnings in respect of the employment (or, if there has been no such payment, from the date on which the employment began) to the date of the particular payment (or, where that date is after the end of the employment, the date on which the employment ended), so however that where the period so calculated would be of a length less than that of a week, the earnings period shall be of a length equal to that of a week.".

Amendment of regulation 9 of the principal regulations

4. In regulation 9 of the principal regulations (aggregation of earnings paid in respect of separate employed earner's employments under the same employer) for all the words following the words "earnings-related contributions," and preceding the words "if such aggregation" there shall be substituted the words "where an earner is concurrently employed in more than one employed earner's employment under the same employer the earnings paid to or for the benefit of the earner in respect of those employments shall not be aggregated".

Amendment of regulation 50(6)(b)(ii) of the principal regulations

5. At the end of regulation 50(6)(*b*)(ii) of the principal regulations (exception from Class 4 liability) there shall be added after the words "category A retirement pension" the words "or as to whom the requirements of neither paragraph (*a*) nor (*b*) of section 24(2) of the Act (special retirement pension conditions for married women) are satisfied".

Addition to Part VII of the principal regulations

6. After regulation 59 of the principal regulations there shall be added as regulations 60 to 67 the provisions set out in Schedule A to these regulations (and regulations 60 to 62 of the said principal regulations shall be renumbered 68 to 70).

Addition of new Part VIII to the principal regulations

7. After the provisions of Part VII of the principal regulations there shall be inserted as Part VIII the provisions set out in Schedule B to these regulations (and the Parts previously numbered VIII and IX shall be renumbered IX and X respectively and the regulations therein shall respectively be renumbered 93 to 99 and 100 and 101).

Amendment of regulation 97 of the principal regulations

8. In regulation 97 of the principal regulations (return of insurance cards and emergency cards)—

(*a*) before the words "under the provisions of the National Insurance and Industrial Injuries (Collection of Contributions) Regulations (Northern Ireland) 1948" there shall be substituted for the word "is" the word "was";

(*b*) at the end of the regulation there shall be added the words "or who thereafter has that card in his possession or under his control.".

Amendment of regulation 99(2) of the principal regulations

9. At the beginning of regulation 99(2) of the principal regulations (appropriation and savings) there shall be inserted the words "Without prejudice to the provisions of regulations 74, 86 and 92 of these regulations (special transitional provisions)".

Amendment of Regulation 27(1)(c) in Schedule 2 to the principal regulations

10. In Regulation 27(1)(*c*) in Schedule 2 to the principal regulations (employer failing to pay earnings-related contributions) for the words "entitled to deduct" there shall be substituted the words "liable to pay in respect of those emoluments".

Amendment of Regulations 30(2)(a) and (b) and 51(5) and (6) in Schedule 2 to the principal regulations

11. In Regulations 30(2)(*a*) and (*b*) and 51(5) and (6) in Schedule 2 to the principal regulations (return by employer at the end of the year and provisions for direct payment) for the word "paid" wherever that word appears there shall be substituted the word "payable".

Amendment of Regulation 32(1)(a) in Schedule 2 to the principal regulations

12. In Regulation 32(1)(*a*) in Schedule 2 to the principal regulations (inspection of employer's records) for all the words following the words "the emoluments of his employees" there shall be substituted the words "in respect of the years or income tax months specified by such officer or to the amount of the earnings-related contributions payable in respect of those emoluments".

Amendment of Regulation 40 in Schedule 2 to the principal regulations

13. In Regulation 40 in Schedule 2 to the principal regulations (return to be rendered by employer) for the words "which an employer is entitled to deduct from" there shall be substituted the words "payable in respect of".

Amendment of Regulation 51(3) *and* (4) *in Schedule* 2 *to the principal regulations*

14. In Regulation 51 in Schedule 2 to the principal regulations (provisions for direct payment)—

(*a*) in paragraph (3) for the words "Within 14 days after" there shall be substituted the words "Not later than";

(*b*) in paragraph (4) for the words "within 14 days after the end of" there shall be substituted the word "by";

(*c*) in sub-paragraph (*a*) of paragraph (4) there shall be deleted the words "as if they were earnings-related contributions which the employee was liable to deduct from emoluments paid by him".

Substitution of Schedule 1 *to the principal regulations*

15. For Schedule 1 to the principal regulations (tables of earnings-related contributions) there shall be substituted the Schedule set out in Schedule C to these regulations.

Addition of new Schedule 4 *to the principal regulations*

16. After Schedule 3 to the principal regulations there shall be inserted as Schedule 4 the provisions set out in Schedule D to these regulations (and the Schedule previously numbered 4 shall be renumbered 5).

Consequential and minor amendments of the principal regulations

17. The provisions of the principal regulations specified in the first column of Schedule E to these regulations shall be amended as specified in the second column of that Schedule.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 10th March 1975.

(L.S.) *C. G. Oakes*
Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

J. H. Gracey
Secretary

12th March 1975

SCHEDULE A Regulation 6

The following provisions are by virtue of regulation 6 of these regulations to be inserted in Part VII of the principal regulations immediately after regulations 59 thereof

Class 4 liability of earners treated as self-employed earners who, but for such treatment, would be employed earners

60.—(1) Subject to the following provisions of this regulation and to the provisions of regulation 65 of these regulations (annual maximum of special Class 4 contributions), where—

(*a*) an earner, in respect of any one or more employments of his, is treated by regulations under section 1(8)(*b*) of the Act (treatment of a person in employment of any prescribed description as falling in one or other of the categories of earner) as being self-employed; and

(*b*) in any year he has earnings from any such employment (one or more) which fall within section 3(4)(*b*)(i) of the Act (higher weekly rate of Class 2 contributions), but is not liable for a higher weekly rate of Class 2 contributions by virtue of regulations under that subsection; and

(*c*) those earnings are chargeable to income tax under Schedule E; and

(*d*) the total of those earnings exceeds the sum specified in section 5(9)(*c*) of the Act,

he shall be liable, in respect of those earnings, to pay a Class 4 contribution (hereinafter in this Part of these regulations referred to as a special Class 4 contribution) of an amount equal to the percentage specified in subsection (9) of section 5 of the Act of so much of the total as exceeds the lower, and does not exceed the higher, of the money sums specified from time to time in that subsection.

(2) Any earner shall be excepted from liability for a special Class 4 contribution for any year at the beginning of which he is over pensionable age and either—

(*a*) has retired from regular employment; or

(*b*) has not retired from regular employment, but does not satisfy the contribution conditions for a Category A retirement pension or as to whom the requirements of neither paragraph (*a*) nor (*b*) of section 24(2) of the Act (special retirement pension conditions for married women) are satisfied.

Notification of national insurance number and recording of category letter on deduction card

61.—(1) Any earner to whom the last foregoing regulation applies shall, on request, notify his national insurance number to the person who pays him the earnings referred to in that regulation.

(2) The person who pays the said earnings shall record on the earner's deduction card the earner's national insurance number, and the appropriate category letter as indicated by the Department.

(3) In this regulation "deduction card" has the same meaning as in Schedule 2 to these regulations.

Calculation of earnings for the purposes of special Class 4 contributions

62. For the purpose of the calculation of an earner's liability for a special Class 4 contribution for any year—