**1974. No. 234** **[C]**

# SOCIAL SECURITY

## Contributions

REGULATIONS, DATED 9TH SEPTEMBER 1974, MADE BY THE DEPARTMENT OF HEALTH AND SOCIAL SERVICES FOR NORTHERN IRELAND, WITH THE CONCURRENCE OF THE INLAND REVENUE, UNDER THE SOCIAL SECURITY ACT 1973.

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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 powers conferred by sections 1(10), 2(2)(*b*) and (6), 3(5) and (6), 4(1), (2) and (3)(*a*), 5(6), (7) and (8), 6, 9(7), 92(3), 99(14) of, and paragraphs 1, 2, 3, 4(*a*), (*c*) and (*d*), 5(1)(*a*) and (*b*) and 6 of Schedule 1 and paragraphs 2(1), 3, 4 and 6(1) and (2)(*b*) 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:

## PART I

## GENERAL

*Citation, commencement and interpretation*

**1.**—(1) These regulations may be cited as the Social Security (Contributions) (Northern Ireland) Regulations 1974, and shall come into operation in the case of this regulation and regulations 62 and 63 on 18th September 1974 and in the case of the remainder of the regulations on 6th April 1975.

(2) In these regulations, unless the context otherwise requires—

"the Act" means the Social Security Act 1973;

"the former principal Act" means the National Insurance Act (Northern Ireland) 1966(**b**);

(a) 1973. c. 38. (b) 1966. c. 6 (N.I.).

"the Industrial Injuries Act" means the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966(c);

"aggregation" means the aggregating and treating as a single payment under paragraph 1(1) of Schedule 1 to the Act of two or more payments of earnings, and "aggregated" shall be construed accordingly;

"the appointed day" means 6th April 1975;

"apportionment" means the apportioning under paragraph 1(2) of Schedule 1 to the Act to one or more employers of a single payment of earnings made to or for the benefit of an employed earner in respect of two or more employments, or, as the case may be, the apportioning under paragraph 1(3) of that Schedule of contribution liability between two or more employers in respect of earnings which have been aggregated under paragraph 1(1)(*b*) of that Schedule, and, in either case "apportioning" and "apportioned" shall be construed accordingly;

"contribution card" means a card issued in accordance with Part V of these regulations for the purposes of the payment of contributions by means of stamps affixed to the card;

"contribution week" means a period of 7 days beginning with midnight between Saturday and Sunday;

"the Department" means the Department of Health and Social Services for Northern Ireland;

"due date" in Part IV of these regulations means in relation to any contribution the due date for payment of that contribution, which date, for the purpose of a contribution which a person is entitled but not liable to pay, shall be treated as the date of the last day of the year in respect of which it is paid;

"earnings period" means the period prescribed in regulation 2;

"earnings-related contributions" means contributions payable under Part I of the Act in respect of earnings paid to or for the benefit of an earner in respect of employed earner's employment;

"inspector" includes any person having the powers of an inspector under paragraph 1 of Schedule 22 to the Act;

"local office" means an office appointed by the Department as a local office for the purpose of the Act or of these regulations;

"national insurance number" means the national insurance number allocated within the meaning of regulation 38;

"profits or gains" for the purposes of Part VII of these regulations means profits or gains which, subject to the provisions of Schedule 2 to the Act, are chargeable to income tax under Case I or Case II of Schedule D;

"regular interval" for the purposes of regulations 3, 4 and 5 includes only such interval as is in accordance with an express or implied arrangement between the employed earner and the secondary contributor as to the intervals at which payments of earnings normally fall to be made, being intervals of substantially equal length;

"secondary contributor" means the person who, in respect of earnings from employed earner's employment, is or, but for the provisions of the Act relating to the lower earnings limit, would be liable to pay a secondary contribution under section 2 of the Act;

(c) 1966. c. 9 (N.I.).