1973. No. 118 **[C]**

NATIONAL INSURANCE

Graduated Contributions

REGULATIONS, DATED 6TH APRIL 1973, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES, WITH THE CONCURRENCE OF THE COMMISSIONERS OF INLAND REVENUE, UNDER THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966.

The Ministry of Health and Social Services on behalf of the Secretary of State, with the concurrence of the Commissioners of Inland Revenue, in exercise of powers conferred by sections 4(5), 13(1) and 14(1) and (2) of the National Insurance Act (Northern Ireland) 1966(a), and of all other powers enabling it in that behalf, hereby makes the following regulations being regulations subject to negative resolution in accordance with section 101(3) of that Act:

Citation and commencement

1. These regulations may be cited as the National Insurance (Graduated Contributions) Amendment Regulations (Northern Ireland) 1973 and shall come into operation on 6th April 1973.

Amendment of regulation 11 of the National Insurance (Assessment of Graduated Contributions) Regulations

2.—(1) In regulation 11(1) of the National Insurance (Assessment of Graduated Contributions) Regulations (Northern Ireland) 1967(b) (remuneration to be disregarded) for the words "unless it is included in that person's cumulative emoluments.", there shall be substituted the following:

"unless—

(*a*) it is included in that person's cumulative emoluments; or

(*b*) it is a sum in respect of which relief from income tax is allowable by way of deduction from that person's emoluments.".

(2) In proviso (*a*) to regulation 11(2) after the words "cumulative emoluments" there shall be inserted the words "or comprises or represents sums specified in paragraph (1)(*b*)".

Amendment of the National Insurance (Collection of Graduated Contributions) Regulations

3.—(1) The National Insurance (Collection of Graduated Contributions) Regulations (Northern Ireland) 1972(c) shall be amended in accordance with paragraphs (2) to (4).

(2) In the definition of "emoluments" in regulation 2(1) of Schedule 1 after the words "(other than pensions)" there shall be inserted the words "and so much of any other income as, for the purposes of graduated contributions, constitutes remuneration within the meaning of the Act".

(3) In regulation 13(6) of that Schedule:

(*a*) sub-paragraph (*b*) (recording of the gross amount of the emoluments) shall cease to have effect; and

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(a) 1966. c. 6 (N.I.).
(b) S.R. & O. (N.I.) 1967, No. 197.
(c) S.R. & O. (N.I.) 1972, No. 21.