1972. No. 162 **[C]**

NATIONAL INSURANCE

Earnings-related Benefit

REGULATIONS, DATED 7TH JULY 1972, MADE BY THE NATIONAL INSURANCE JOINT AUTHORITY AND THE MINISTRY OF HEALTH AND SOCIAL SERVICES UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND) 1966 TO 1971.

The National Insurance Joint Authority, in exercise of powers conferred by section 106(5) of the National Insurance Act (Northern Ireland) 1966(**a**), and the Ministry of Health and Social Services, in exercise of powers conferred by sections 2(8) and 4(2) of the National Insurance (No. 2) Act (Northern Ireland) 1966(**b**), and in exercise of all other powers enabling them in that behalf, hereby make the following regulations being regulations subject to negative resolution in accordance with section 101(3) of the National Insurance Act (Northern Ireland) 1966:

Citation and commencement

1. These regulations, which may be cited as the National Insurance (Earnings-related Benefit) Amendment Regulations (Northern Ireland) 1972, shall be read as one with the National Insurance (Earnings-related Benefit) Regulations (Northern Ireland) 1966(**c**) (hereinafter referred to as "the principal regulations") and shall come into operation on 1st January 1973.

Amendment of the principal regulations

2.—(1) The principal regulations shall be amended in accordance with paragraphs (2) to (6).

(2) In regulation 3(1)(**d**) (calculation of reckonable earnings) there shall be added the following words:

"or

(*c*) to the extent that it has fallen to be excluded, under the provisions of regulation 11(4)(**e**) of the National Insurance (Assessment of Graduated Contributions) Regulations (Northern Ireland) 1967(**f**) (remuneration to be disregarded), from the computation of that person's remuneration; or

(*d*) in so far as it is a payment in respect of employment as a self-employed person, notwithstanding that income tax is deductible from it under Schedule E; or

(*e*) to the extent that his total remuneration (which but for this sub-paragraph would be reckonable earnings) from any one employment in the income tax year 1971-72 or a subsequent year is not a complete pound or a multiple of a complete pound."

(**a**) 1966. c. 6 (N.I.).
(**b**) 1966. c. 16 (N.I.).
(**c**) S.R. & O. (N.I.) 1966, No. 184.
(**d**) See reg. 2(2) of S.R. & O. (N.I.) 1971, No. 301.
(**e**) See reg. 2 of S.R. & O. (N.I.) 1972, No. 56.
(**f**) S.R. & O. (N.I.) 1967, No. 197.

(3) After regulation 4 there shall be added the following regulation:

"Earnings-related benefit year

4A. The earnings-related benefit year shall, instead of being the period specified in section 2(5)(*d*) of the (No. 2) Act of 1966, be a period beginning with the first Monday in January in any year and ending with the Sunday immediately preceding the first Monday in January in the next following year."

(4) In regulation 5 (calculation of earnings-related benefit):

(*a*) in paragraph (1)—

(i) after the word "Where" there shall be inserted the words ", in relation to earnings-related supplement for any day forming part of a period of interruption of employment commencing before 7th January 1974,";

(ii) for the words "of the Schedule" in the first place where they occur there shall be substituted the words "of Schedule 1";

(iii) for the words "of the Schedule" in sub-paragraphs (*a*) and (*b*) there shall be substituted the words "of that Schedule";

(*b*) in paragraph (2) for the words "of the Schedule" there shall be substituted the words "of Schedule 1";

(*c*) after paragraph (2) there shall be added the following paragraph:

"(2A) Where, in relation to earnings-related supplement for any day forming part of a period of interruption of employment commencing on or after 7th January 1974, a sum calculated under section 2(4) of the (No. 2) Act of 1966 is not a multiple of one penny, the amount by which it exceeds such a multiple shall, if it is one halfpenny or more, be treated as one penny, and, if it is less, be disregarded.";

(*d*) in paragraph (3), for the words from and including "to the relevant" to the end of the paragraph there shall be substituted the words "set out in column 1 of Schedule 2 of the references set out opposite thereto in column 2 of that Schedule".

(5) In regulation 7 (appropriate income tax year for widow's supplementary allowance in certain cases) for the words "Where, on the day of his death, the husband" in each place where they occur there shall be substituted the words "Where the husband died before 7th January 1974 and on the day of his death he".

(6) The Schedule shall be numbered Schedule 1 and the provisions of the Schedule to these regulations shall be added at the end thereof as Schedule 2.

Transitory provision

3. The provisions of regulation 3(1)(*d*) and (*e*) of the principal regulations, as inserted by regulation 2(2) of these regulations, shall not apply in any case where the reckonable earnings are being ascertained—

(*a*) in relation to earnings-related supplement for any day forming part of a period of interruption of employment commencing before these regulations come into operation;

(*b*) in relation to widow's supplementary allowance and either—

(i) the husband died before the date of the coming into operation of these regulations, or