1971. No. 301 [C]

NATIONAL INSURANCE

Earnings-related Benefit

REGULATIONS, DATED 17TH SEPTEMBER 1971, 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 section 2(8) 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) 1971, 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 20th September 1971.

Amendments to the principal regulations

2.—(1) The principal regulations shall be amended in accordance with paragraphs (2) to (4).

(2) For paragraph (1) of regulation 3 there shall be substituted the following paragraphs:

"(1) For the purpose only of ascertaining a person's reckonable earnings, there shall be disregarded any payment of remuneration made to that person—

(*a*) to the extent that the Inspector of Taxes has, under regulations made under section 204 (pay as you earn) of the Income and Corporation Taxes Act 1970(**d**), directed that it shall be disregarded by the person's employer in calculating the tax to be deducted or repaid under those regulations;

or

(*b*) in so far as it is a payment in respect of a period of holiday, where the sum paid is derived directly or indirectly from a fund to which more than one employer contributes and the management and control of which are not vested in those employers, or where the person making the payment is entitled to be reimbursed from such a fund.

(1A) For the purposes only of calculating or estimating a person's reckonable earnings in any income tax year, sums received by way of earnings shall be treated as included in his earnings for the year in which they are received notwithstanding that, in whole or in part, they are paid in respect of a period which falls within some other income tax year."

(a) 1966. c. 6 (N.I.).
(b) 1966. c. 16 (N.I.).
(c) S.R. & O. (N.I.) 1966, No. 184.
(d) 1970. c. 10.

(3) In paragraphs (3) and (4) of regulation 3, for the words "section 157" there shall be substituted the words "section 204".

(4) For the provisions of the Schedule(e) (being provisions for the avoidance of fractional amounts and to facilitate computation) there shall be substituted the provisions set out in the Schedule to these regulations.

Transitory provisions

3. The provisions of regulation 3(1A) of the principal regulations, as inserted by regulation 2 of these regulations, shall not apply—

(*a*) in any case where the reckonable earnings are being calculated or estimated for the purpose of ascertaining a person's entitlement to benefit in respect of any day which is part of a period of interruption of employment which commenced before these regulations come into operation;

(*b*) in any case where the reckonable earnings are being calculated or estimated for the purpose of widow's supplementary allowance and either—

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

(ii) by virtue of regulation 7 of the principal regulations the appropriate income tax year is the income tax year which was the relevant income tax year for the purpose of earnings-related supplement for such day as that regulation specifies and by virtue of the foregoing provisions of this regulation the said regulation 3(1A) did not apply or would not have applied, as the case may be, in his case for that day.

Given under the Official Seal of the National Insurance Joint Authority this 17th day of September 1971.

(L.S.) *D. G. Kelly,*
Secretary.

Given under the Official Seal of the Ministry of Health and Social Services for Northern Ireland this 17th day of September 1971.

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

(e) See reg. 20 of and Sch. 19 to S.R. & O. (N.I.) 1970, No. 15.