country any anti-abortion vaccine or fowl pest vaccine except under the authority of a licence issued by the Ministry in accordance with this Order and subject to such further conditions as the Ministry may consider necessary for the purpose of controlling disease.

5B. It shall not be lawful for any person to sell, purchase or use any therapeutic substance manufactured or imported in contravention of this Order."

Sealed with the Official Seal of the Ministry of Agriculture for Northern Ireland this 25th day of October, nineteen hundred and sixty-two, in the presence of

(L.S.) *J. C. Baird,*
Assistant Secretary.

EXPLANATORY NOTE

(This note is not part of the Order, but is intended to indicate its general purport.)

The Principal Order of 1953 and an amending Order of 1958 together prohibit, except under licence, the manufacture for sale or the landing in Northern Ireland from any country other than Great Britain any of the therapeutic substances, which includes vaccines, in accordance with the definition in the Principal Order.

This amending Order applies to anti-abortion vaccine and fowl pest vaccine and requires that a licence under the Principal Order be obtained for their importation from Great Britain. It prohibits the sale, purchase or use of any therapeutic substance illegally manufactured or imported. In addition, the Order gives the Ministry power to add to any licence for the manufacture or importation of anti-abortion vaccine and fowl pest vaccine such further conditions as it may consider necessary for the purpose of controlling disease.

1962. No. 191 **[C]**

NATIONAL INSURANCE

Collection of Graduated Contributions

REGULATIONS, DATED 26TH OCTOBER, 1962, MADE BY THE MINISTRY OF LABOUR AND NATIONAL INSURANCE, IN CONJUNCTION WITH THE MINISTRY OF FINANCE AND WITH THE CONCURRENCE OF THE COMMISSIONERS OF INLAND REVENUE, UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND), 1946 TO 1962.

The Ministry of Labour and National Insurance, in conjunction with the Ministry of Finance so far as relates to matters with regard to which the Ministry of Finance has so directed, and with the concurrence of the Commissioners of Inland Revenue, in exercise of powers conferred by sub-

section (3) of section 6 and sub-section (1) of section 7 of the National Insurance Act (Northern Ireland), 1946(a), and by section 3 of the National Insurance Act (Northern Ireland), 1959(b), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation and commencement

1. These regulations, which may be cited as the National Insurance (Collection of Graduated Contributions) Amendment Regulations (Northern Ireland), 1962, shall be read as one with the National Insurance (Collection of Graduated Contributions) Regulations (Northern Ireland), 1960(c) (hereinafter referred to as "the principal regulations"), and shall come into operation on the 1st November, 1962.

Amendments relating to the collection and recovery of graduated contributions

2.—(1) In paragraph (1) and paragraph (3) of regulation 2 of the principal regulations (which provides that subject to modifications, the Income Tax (Employments) Regulations, 1950, shall apply to and for the purpose of graduated contributions), there shall be substituted for the words "Income Tax (Employments) Regulations, 1950" the words "Income Tax (Employments) Regulations, 1962"(d).

(2) The Schedule shall be substituted for the Schedule to the principal regulations.

Revocation of regulations

3. The National Insurance (Collection of Graduated Contributions) Amendment Regulations (Northern Ireland), 1961(e), are hereby revoked.

Sealed with the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 25th day of October, nineteen hundred and sixty-two.

(L.S.) *H. A. Lowry,*
Assistant Secretary.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 25th day of October, nineteen hundred and sixty-two.

(L.S.) *W. W. Arthur,*
Assistant Secretary.

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue this 26th day of October, nineteen hundred and sixty-two.

E. R. Brookes,
Secretary.

(a) 1946, c. 23. (b) 1959, c. 21.
(c) S.R. & O. (N.I.) 1960, No. 115 as amended by S.R. & O. (N.I.) 1961, No. 85.
(d) S.I. 1962/1003. (e) S.R. & O. (N.I.) 1961, No. 85.

SCHEDULE Regulation 2

CONTAINING THE PROVISIONS OF THE INCOME TAX (EMPLOYMENTS) REGULATIONS 1962 AS THEY APPLY TO GRADUATED CONTRIBUTIONS

PART I. GENERAL

2. *Interpretation.*—(1) In these Regulations, unless the context otherwise requires—

"aggregated" means aggregated and treated as a single payment, under section 2(2) of the National Insurance Act (Northern Ireland), 1959(a);

"Collector" means a Collector of Taxes;

"deduction card" means a deduction card in the form prescribed by the Commissioners of Inland Revenue or such other document corresponding to a deduction card as may be authorised by those Commissioners in any particular case;

"emoluments" means emoluments assessable to income tax under Schedule E (other than pensions), and references to payments of emoluments include references to payments on account of emoluments;

"employee" means any person in receipt of emoluments;

"employer" means any person paying emoluments;

"graduated contributions" has the same meaning as in the National Insurance Act (Northern Ireland), 1959;

"income tax month" means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month;

"Inspector" means an Inspector of Taxes;

"year" means year of assessment;

other expressions have the same meaning as in the Income Tax Acts.

3. *Intermediate employers.*—(1) Where an employee works under the general control and management of a person who is not his immediate employer, that person (referred to hereafter in this Regulation as "the principal employer") shall be deemed to be the employer for the purpose of these Regulations, and the immediate employer shall furnish the principal employer with such particulars of the employee's emoluments as may be necessary to enable the principal employer to comply with the provisions of these Regulations.

(2) If the employee's emoluments are actually paid to him by the immediate employer—

(*a*) the immediate employer shall be notified by the principal employer of the amount of graduated contributions which may be deducted when the emoluments are paid to the employee, and may deduct the amount so notified to him accordingly; and

(*b*) the principal employer may make a corresponding deduction on making to the immediate employer the payment out of which the said emoluments will be paid.

3A. *Employers' graduated contributions.*—If under these Regulations a person is required to pay any graduated contributions which, under section 1(1)(*b*)(ii) of the National Insurance Act (Northern Ireland), 1959,

(a) 1959, c. 21.

another person is liable to pay, his payment thereof shall be made as agent for that other person.

4. *Powers of Inspector and Collector.*—Anything which is authorised or required by these Regulations to be done by the Inspector or Collector shall be done by such Inspector or Collector respectively as the Commissioners of Inland Revenue may direct.

5. *Service by post.*—Any notice or deduction card which is authorised or required to be given, served or issued under these Regulations may be sent by post.

PARTS II AND III. DEDUCTION OF GRADUATED CONTRIBUTIONS

6. *Deduction of graduated contributions.*—(1) Every employer, on making any payment of emoluments during any year to any employee in respect of whom he holds a deduction card for that year, may deduct graduated contributions in accordance with these Regulations.

(2) An employer shall not be entitled to recover any graduated contributions paid or to be paid by him on behalf of any employee otherwise than by deduction in accordance with these Regulations.

14. *Calculation of deduction.*—(1) On the occasion of any payment of emoluments to the employee, the employer may deduct the amount of the graduated contributions based thereon which the employee is liable to pay under section 1(1)(*b*) of the National Insurance Act (Northern Ireland), 1959, from the emoluments on making the payment in question:

Provided that where 2 or more payments of emoluments fall to be aggregated the employer may deduct the amount of the graduated contributions based thereon which are payable by the employee either wholly from one such payment or partly from one and partly from the other or any one or more of the others.

(1A) If by reason of an error made in good faith the employer on making any payment of emoluments to an employee fails to deduct therefrom the full amount of graduated contributions which by virtue of these Regulations he is entitled to deduct, he may recover the amount so underdeducted by deduction from any subsequent payment of emoluments to that employee during the same year:

Provided that—

(*a*) the amount which may be deducted by virtue of the provisions of this paragraph from any payment, or from any payments which fall to be aggregated, shall be in addition to but shall not exceed the amount deductible therefrom under the other provisions of these Regulations; and

(*b*) for the purposes of Part IV of these Regulations an additional amount which may be deducted by virtue of the provisions of this paragraph shall be treated as an amount deductible under these Regulations only in so far as the amount of the corresponding underdeduction has not been so treated.

(6) The employer shall record, either on the deduction card or in such other form as may be authorised by the Commissioners of Inland Revenue, the following particulars regarding every payment of emoluments which he makes to the employee, namely—

(*a*) the date of the payment;

(*b*) the gross amount of the emoluments; and

(*c*) the amount of graduated contributions which may be deducted from the emoluments otherwise than under paragraph (1A) of this Regulation:

Provided that where 2 or more payments fall to be aggregated, the employer, instead of recording the amount of graduated contributions which may be deducted from the emoluments comprised in each such payment, may record the total amount of the graduated contributions which may be deducted from those payments.

22. *Employee for whom deduction card not held.*—(1) If the employer makes any payment of emoluments to an employee in respect of whom he does not hold a deduction card and that payment is a payment of emoluments in respect of which graduated contributions are payable, he may deduct the amount of the graduated contributions based thereon which are payable by the employee and shall keep records on the prescribed card as if the payment was one to which Regulation 14 applied, and shall do likewise on making any subsequent payment of emoluments to the employee until a deduction card in respect of the employee is issued to him by the Inspector.

23. *Employee on fixed pay.*—(2) Where the employer has been authorised by the Inspector to deduct income tax from each payment of emoluments which he makes to an employee who is in receipt of a fixed salary or wage by reference only to the amount of that payment, he shall, if he ceases to employ the employee in question, forthwith return the deduction card, duly completed, to the Collector.

26. *Tax-free emoluments.*—Where the employer makes a payment to or for the benefit of the employee in respect of his income tax, the amount of the emoluments which the employer pays to the employee shall be deemed for the purposes of these Regulations to be such a sum as will include the amount assessable on the employee in respect of the payment made by the employer in respect of the employee's income tax.

PART IV. PAYMENT AND RECOVERY OF GRADUATED CONTRIBUTIONS, ETC.

29. *Payment of graduated contributions by employer.*—(1) Within 14 days of the end of every income tax month the employer shall pay to the Collector all amounts of graduated contributions deductible under these Regulations from emoluments paid by him during that income tax month, other than amounts deductible by virtue of the proviso to paragraph (1) of Regulation 14 which he did not deduct, together with an equal amount by way of employer's graduated contributions:

Provided that—

(*a*) the employer shall for the purposes of this paragraph be deemed to have deducted from the last of any number of payments of emoluments which fall to be aggregated the amount of graduated contributions deductible from those payments which he did not deduct from the earlier payments; and

(*b*) where the Inspector has authorised the employer to deduct income tax from each payment of emoluments which he makes to an employee