1961. No. 85 **[C]**

NATIONAL INSURANCE

Collection of Graduated Contributions

REGULATIONS, DATED 30TH MARCH, 1961, 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 1960.

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, interpretation and commencement

1. These regulations, which may be cited as the National Insurance (Collection of Graduated Contributions) Amendment Regulations (Northern Ireland), 1961, 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 6th April, 1961.

Amendment of regulation 2 of the principal regulations

2. Paragraph (2) of regulation 2 of the principal regulations (which paragraph excepts graduated contributions in respect of remuneration from a person's employment as a seaman from being paid, accounted for and recovered in like manner as and with income tax as provided by that regulation) shall be omitted.

Provisions to be added to the principal regulations

3. At the end of the Schedule to the principal regulations (which contains the Income Tax (Employments) Regulations, 1950(d), in the modified form in which they apply to and for the purpose of graduated contributions), the following provisions (which are further provisions of those regulations which are also to apply to graduated contributions, as modified for that purpose) shall be added and shall be included as Part V of that Schedule:

"PART V. SPECIAL PROVISIONS APPLICABLE TO SEAMEN

34. *Interpretation of Part V.*—In this Part of these Regulations—

"employer" includes the master of a ship;

"seaman" means any person who has signed the agreement with the crew of a ship to which any determination of the National Maritime Board relating to remuneration applies, not being a member of Her

(a) 1946. c. 23. (b) 1959. c. 21. (c) S.R. & O. (N.I.) 1960, No. 115.
(d) S.I. 1950/453 as amended by S.I. 1951/836; 1952/1758; 1954/1577; 1955/835 and 1958/1166.