under and in accordance with the conditions of a licence granted by the Ministry, or by an inspector or other authorised officer of the Ministry.

Sealed with the Official Seal of the Ministry of Agriculture for Northern Ireland this 30th day of November, nineteen hundred and sixty, in the presence of

(L.S.) *W. H. Long,*
Secretary.

EXPLANATORY NOTE

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

This Order extends the control of the importation of potatoes and other vegetables into Northern Ireland to all countries other than the Republic of Ireland.

1960. No. 194 **[C]**

NATIONAL INSURANCE AND INDUSTRIAL INJURIES

Graduated Contributions and Non-participating Employments

REGULATIONS, DATED 30TH NOVEMBER, 1960, MADE BY THE NATIONAL INSURANCE JOINT AUTHORITY AND THE MINISTRY OF LABOUR AND NATIONAL INSURANCE, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE NATIONAL INSURANCE ACT (NORTHERN IRELAND), 1946, THE NATIONAL INSURANCE (INDUSTRIAL INJURIES) ACT (NORTHERN IRELAND), 1946, THE NATIONAL INSURANCE ACT (NORTHERN IRELAND), 1957, AND THE NATIONAL INSURANCE ACT (NORTHERN IRELAND), 1959.

The National Insurance Joint Authority and the Ministry of Labour and National Insurance, in conjunction with the Ministry of Finance, in exercise of powers conferred by the National Insurance Act (Northern Ireland), 1946(**a**), the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946(**b**), the National Insurance Act (Northern Ireland), 1957(**c**), and sub-section (4) of section 2 and section 6 of the National Insurance Act (Northern Ireland), 1959(**d**), and of all other powers enabling them in that behalf, hereby make the following regulations:

PART I

GENERAL

Citation, commencement and interpretation

1.—(1) These regulations, which may be cited as the National Insurance (Graduated Contributions and Non-participating Employments—Miscellaneous Provisions) Regulations (Northern Ireland), 1960, shall come into operation on the 5th December, 1960.

(**a**) 1946, c. 23. (**b**) 1946, c. 21. (**c**) 1957, c. 7. (**d**) 1959, c. 21.

(2) In these regulations—

"the Act" means the National Insurance Act (Northern Ireland), 1946;

"the Act of 1959" means the National Insurance Act (Northern Ireland), 1959;

"the Collection of Contributions Regulations" means the National Insurance and Industrial Injuries (Collection of Contributions) Regulations (Northern Ireland), 1948;

"the Contributions Regulations" means the National Insurance (Contributions) Regulations (Northern Ireland), 1948.

PART II

PROVISIONS AS TO PARTICIPATING AND NON-PARTICIPATING EMPLOYMENTS

Computation of remuneration for graduated contributions purposes

2.—(1) A payment made on account of a person's remuneration in an employed contributor's employment which is not a non-participating employment (hereafter in this Part referred to as a "participating employment"), at a time when that person is employed in a non-participating employment under the same employer, shall be excluded from the computation of that person's remuneration.

(2) Where, at the time of a payment on account of a person's remuneration in a participating employment, that employment and his employment in a non-participating employment under the same employer have both come to an end, the payment shall be excluded from the computation of his remuneration if the last payment made on account of his remuneration in that participating employment before that participating employment came to an end fell to be so excluded under the provisions of paragraph (1).

(3) For the purpose of paragraph (1), at the time of a payment on account of his remuneration in a participating employment a person shall be deemed not to be employed in a non-participating employment if—

(*a*) his employer is not and has not been liable to pay weekly employer's contributions in respect of that non-participating employment for the contribution week in which that payment is made and for the thirteen contribution weeks immediately preceding, and his failure to be so liable does not arise by virtue of the provisions of sub-section (1) of section 4, or of any regulations(**a**) made under paragraph (*a*) of sub-section (1) of section 8, of the Act (which provide respectively that not more than one employer's contribution shall be payable in respect of any person for any week and as to the persons who are to be treated as employers); or

(*b*) that payment is made in a contribution week for which his employer is not liable as aforesaid, being part of a continuous period which is to last thirteen weeks or more for which he will not be so liable and for which his failure to be so liable does not arise by reason of that person's being, in those weeks, incapable of work or by virtue of the said provisions or of any such regulations.

(4) In this regulation "remuneration" has the same meaning as in the Act of 1959.

(a) S.R. & O. (N.I.) 1948, No. 258, regs. 8 to 10.

Rate of weekly contribution

3. Where a person is in the same contribution week employed both in a non-participating employment and in a participating employment, and a contribution is payable in respect of him for that week by an employer who employs him only in participating employment in that week, that contribution and any contribution payable by him for that week shall be payable at the rate appropriate to a participating employment.

Calculation of excess graduated contributions

4. For the purposes of sub-section (5) of section 6 of the Act of 1959 (which provides that a question as to the amount by which the graduated contributions paid in any income tax year, by a person employed both in a non-participating employment and in another employed contributor's employment, exceed the amount prescribed(**a**) under sub-section (3) of section 2 of that Act shall be determined as if, in addition to those contributions, he had paid certain further graduated contributions) a person's employment in a non-participating employment shall be treated as continuing until, and as coming to an end at, the time at which it is treated(**b**) for the purpose of the provisions of Part II of the Act of 1959 relating to payments in lieu of contributions as having come to an end:

Provided that the Ministry, in any case in which it extends or has extended the period during which, for the purpose of the said provisions of Part II of the Act of 1959, a person's employment is not to be treated as having come to an end or an interruption therein is to be disregarded(**b**), may direct that the employment shall be treated for the purposes of the said sub-section (5) of section 6 as coming to an end at such earlier time as it may specify, being a time not earlier than that at which but for the extension it would have been treated for those purposes as coming to an end.

PART III

AMENDMENT OF THE COLLECTION OF CONTRIBUTIONS REGULATIONS

Additional and amended definitions

5.—(1) In paragraph (2) of regulation 1 of the Collection of Contributions Regulations (which makes provision for their interpretation) the following definition shall be inserted immediately after the definition of "the Acts":

" 'the Act of 1959' means the National Insurance Act (Northern Ireland), 1959;".

(2) In the definition of "contributions" in the said paragraph (2) the following words shall be inserted immediately after the words "Industrial Injuries Act":

"save that it does not include graduated contributions under the Act of 1959".

(3) In the said paragraph (2) the following definitions shall be inserted immediately after the definition of "insurance card":

" 'non-participating employment' has the same meaning as in the Act of 1959;

'participating employment' means any employed contributor's employment which is not a non-participating employment;".

(**a**) S.R. & O. (N.I.) 1960, No. 114, reg. 9. (**b**) S.R. & O. (N.I.) 1960, No. 181.

Employment by two or more employers

6. In regulation 8 of the Collection of Contributions Regulations (which provides which of two or more employers shall be treated as a person's employer for the purposes of the provisions of the National Insurance Acts (Northern Ireland), 1946, relating to contributions) the following paragraph shall be added after paragraph (3):

"(3A) In the application of the foregoing paragraphs of this regulation to an insured person who is employed both in a non-participating employment and in a participating employment in the same contribution week, his employment in the participating employment shall be disregarded unless either—

(*a*) if it were so disregarded no contribution under the Act would be payable in respect of him for that week by virtue of any non-participating employment; or

(*b*) the first employer employing him in that week did not employ him in a non-participating employment at any time therein."

PART IV

AMENDMENT OF THE CONTRIBUTIONS REGULATIONS

Additional and amended definitions

7.—(1) In paragraph (2) of regulation 1 of the Contributions Regulations (which makes provision for their interpretation) the following definition shall be inserted immediately after the definition of "the Industrial Injuries Act":

" 'the Act of 1959' means the National Insurance Act (Northern Ireland), 1959;".

(2) In the said paragraph (2) the following definition shall be inserted immediately after the definition of "an employed contributor's employment":

" 'contribution' has the same meaning as in the Act save that it does not include a graduated contribution;".

(3) In the said paragraph (2) the following definition shall be substituted for the definition of "due date"(**a**):

" 'due date' in Part IV means in relation to any contribution (including any graduated contribution), the date on which that contribution was due to be paid, and in relation to any payment in lieu of contributions, the date on which that payment became due."

(4) In the said paragraph (2) the following definitions shall be inserted immediately after the definition of "week"(**b**):

" 'graduated contribution', 'income tax year' and 'payment in lieu of contributions' have the same meanings as in the Act of 1959;".

Disposal of contributions improperly paid

8. Regulation 17 of the Contributions Regulations (which relates to the disposal of contributions improperly paid) shall become paragraph (1) of that regulation and shall be numbered accordingly, and immediately after it there shall be added the following paragraph:

"(2) In this regulation references to "contributions" include references to graduated contributions and to payments in lieu of contributions and references to "the Act" include references to the Act of 1959."

(**a**) See S.R. & O. (N.I.) 1949, No. 149, reg. 2.
(**b**) See S.R. & O. (N.I.) 1959, No. 43, reg. 2.