1960. No. 115 **[C]**

NATIONAL INSURANCE

Collection of Graduated Contributions

REGULATIONS, DATED 19TH JULY, 1960, 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 1959.

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, sub-section (8) of section 8 and sub-section (2) of section 12 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) Regulations (Northern Ireland), 1960, shall come into operation on the first day of the income tax week appointed under the provisions of paragraph (*b*) of sub-section (1) of section 1 of the National Insurance Act (Northern Ireland), 1959 (by which liability for the payment of graduated contributions is to begin with such week as the Minister may by order appoint).

Collection and recovery of graduated contributions

2.—(1) Subject to the provisions of regulation 3, graduated contributions shall be paid, accounted for and recovered in like manner as and with income tax deducted from the emoluments of an office or employment by virtue of regulations under section 157 (pay as you earn) of the Income Tax Act, 1952(**c**); and accordingly the Income Tax (Employments) Regulations, 1950(**d**), in the modified form in which they are set out in the Schedule, shall apply to and for the purpose of graduated contributions.

(2) The provisions of paragraph (1) shall not apply to or for the purpose of graduated contributions payable in respect of any payment of remuneration from a person's employment as a seaman; and "seaman" has the same meaning in this paragraph as in regulation 34 of the said Income Tax (Employments) Regulations, 1950.

(3) In the Schedule the expression "these Regulations" means the Income Tax (Employments) Regulations, 1950, modified as aforesaid.

Direct collection and recovery of graduated contributions

3. The Ministry may, if it thinks fit, and subject to such terms and conditions as it may impose, authorise any arrangements whereby graduated

(**a**) 1946. c. 23. (**b**) 1959. c. 21. (**c**) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.
(**d**) S.I. 1950/453 as amended by S.I. 1951/836, 1952/1758, 1954/1577, 1955/835, 1958/1166,

contributions are paid at times, or in a manner, other than those prescribed by paragraph (1) of regulation 2; and the provisions of that paragraph shall be without prejudice to any remedy otherwise available for the recovery of graduated contributions.

Payments in lieu of contributions

4. Payments in lieu of contributions under sub-section (3) of section 6 of the National Insurance Act (Northern Ireland), 1959, shall be made to the Ministry.

Information as to non-participating employment

5.—(1) Not later than fourteen days after the end of each year an employer shall render to a Collector, either on the tax deduction card or in such other form as the Ministry or the Commissioners of Inland Revenue may approve or direct, a return in respect of each employee employed by him in a non-participating employment at any time during that year containing such particulars as the Ministry or the said Commissioners may direct, being particulars reasonably required for the purpose of ascertaining whether graduated contributions were payable in respect of any payment made to that employee during that year.

(2) The Ministry or a Collector may at any time direct an employer to furnish, in such form as may be specified in the direction, such information in respect of all or any employees who are or have been employed by him in a non-participating employment as may be reasonably required for the purpose of ascertaining whether graduated contributions are or were payable in respect of any payments made to them; and the employer shall furnish such information within fourteen days of being so directed.

(3) In this regulation expressions specifically defined in the Schedule have the meanings there attributed to them.

Sealed with the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 18th day of July, nineteen hundred and sixty.

(L.S.) *J. E. Aiken,*
Assistant Secretary.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 18th day of July, nineteen hundred and sixty.

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

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue this 19th day of July, nineteen hundred and sixty.

E. R. Brookes,
Secretary.

SCHEDULE Regulation 2

Containing the Provisions of the Income Tax (Employments) Regulations, 1950, 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 sub-section (2) of section 2 of the National Insurance Act (Northern Ireland), 1959(a);

"Collector" means a Collector of Taxes;

"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 sixth day of any calendar month and ending on the fifth day of the following calendar month;

"Inspector" means an Inspector of Taxes;

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

"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 head (ii) of paragraph (*b*) of sub-section (1) of section 1 of the National Insurance Act (Northern Ireland), 1959, 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.

(a) 1959. c. 21.