Given under the Official Seal of the Ministry of Finance for Northern Ireland this 8th day of January, nineteen hundred and thirty-eight.

(L.S.) W. B. SPENDER,

Secretary to the Ministry of Finance for Northern Ireland.

Collection of Contributions.

REGULATIONS, DATED DECEMBER 29, 1938, MADE BY THE NATIONAL HEALTH INSURANCE JOINT COMMITTEE AND THE MINISTRY OF LABOUR FOR NORTHERN IRELAND, ACTING JOINTLY, AND IN CONJUNCTION WITH THE MINISTRY OF FINANCE FOR NORTHERN IRELAND, UNDER SECTION 13 (1) OF THE WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS ACT (NORTHERN IRELAND), 1936.

1938. No. 144.

The National Health Insurance Joint Committee and the Ministry of Labour for Northern Ireland, acting jointly, and in conjunction with the Ministry of Finance for Northern Ireland, in exercise of the powers conferred by sub-section (1) of section 13 of the Widows', Orphans' and Old Age Contributory Pensions Act (Northern Ireland), 1936, and of all other powers enabling them in that behalf, hereby make the following Regulations :—

1.—These Regulations may be cited as the Contributory Pensions (Collection of Contributions for Excepted Persons) Regulations (Northern Ireland), 1938.

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

" the Act " means the Widows', Orphans' and Old Age Contributory Pensions Act (Northern Ireland), 1936;

" the Insurance Act " means the National Health Insurance Act, 1936;

" the Ministry " means the Ministry of Labour for Northern Ireland;

" excepted person " means a person employed in an excepted employment in respect of which contributions are payable under the Act;

" the principal Regulations " means the National Health Insurance and Contributory Pensions (Collection of Contributions) Regulations (Northern Ireland), 1938, and any Regulations amending or superseding those Regulations.

(2) The Interpretation Act, 1921, applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

3.—Subject to the provisions of these Regulations, the provisions of the Insurance Act relating to the payment and collection of contributions and of the principal Regulations (other than those relating to cards, stamps, record cards and benefit records) shall, with the necessary modifications, apply to excepted persons as if they were employed contributors and members of approved societies.

4.—(1) (*a*) Where an employer has deposited with the Ministry a sum representing as nearly as may be the total amount of the contributions under the Act payable for thirteen weeks in respect of the excepted persons in his employment, the employer shall pay contributions half-yearly in accordance with the provisions hereinafter contained.

(*b*) Where no such deposit has been made the employer shall, within four days after the end of each contribution week (other than the last contribution week) in each contribution half-year, pay to the Ministry a sum equal to the total amount of the contributions under the Act which would have been payable during the week in respect of the excepted persons in his employment, if the provisions of the principal Regulations relating to the time of payment of contributions had been applicable, and such payments shall be treated as payments on account of the total sum payable by the employer for the contribution half-year in respect of contributions under the Act.

(2) Within twenty-one days after the end of each contribution half-year the employer shall send to the Ministry a return for the half-year setting forth fully and correctly the following particulars:—

(*a*) the names of the excepted persons in his employment;

(*b*) the rate of contribution payable in respect of each such person;

(*c*) the weeks for which contributions are payable in respect of each such person;

(*d*) the total sum payable in respect of contributions for such persons; and

(*e*) such other particulars as the Ministry may determine;

and within the said twenty-one days the employer shall pay to the Ministry the amount of the contributions payable in respect of the excepted persons for the contribution half-year, less the amount of any payments on account thereof made under paragraph (1) (*b*) of this Regulation.

(3) The return under this Regulation shall be in such form as the Ministry may require, and shall be signed by a responsible officer of the employer.

(4) The provisions of sections 25, 26 and 27 (*a*) of the Insurance Act, relating to the recovery by employers of amounts paid on behalf of employed contributors shall apply as if the contributions had been paid at the time when they would have been payable under the principal Regulations.

5.—Where a contribution is payable by an excepted person it shall be paid to the Ministry in such manner as the Ministry may determine.

6.—The Ministry may, if in the case of any particular employer it thinks fit and subject to such terms and conditions as it may impose, approve any other arrangements for the payment of contributions in respect of excepted persons, and such arrangements shall have effect as if they were incorporated in and formed part of these Regulations.

7.—Every employer shall, on demand, furnish to the Ministry such particulars, relating to periods of employment or of sickness or to the superannuation rights of any person who is or has been an excepted person in his employment, as the Ministry may require for the purposes of the Act.

8.—Every employer shall keep a register or other record of excepted persons in his employment, showing the rate of contribution payable in the case of each such person, and shall, when required by any officer appointed under the Insurance Act, produce the register or record to the officer.

9.—The Contributory Pensions (Collection of Contributions for Excepted Persons) Regulations (Northern Ireland), 1925(a), are hereby revoked but without prejudice to anything duly done or suffered, or to any right, privilege, obligation or liability acquired, accrued or incurred, thereunder.

Given under the Official Seal of the National Health Insurance Joint Committee this 29th day of December, nineteen hundred and thirty-eight.

(L.S.) KENNETH CURTIS,

Deputy-Secretary, National Health Insurance Joint Committee.

(a) S.R. & O. of Northern Ireland. 1925, No. 155,