

1975 No. 48

SOCIAL SECURITY**The National Insurance (Non-participation—Transitional Provisions)
(Northern Ireland) Regulations 1975***Made* 5th March 1975*Coming into operation* 6th April 1975

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraphs 4 and 6(1) and (2)(a) and (b) of Schedule 26 to the Social Security Act 1973(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the National Insurance (Non-participation—Transitional Provisions) (Northern Ireland) Regulations 1975 and shall come into operation on 6th April 1975.

(2) In these regulations, unless the context otherwise requires—

“the Act” means the National Insurance Act (Northern Ireland) 1966(b);

“the 1973 Act” means the Social Security Act 1973;

“the Department” means the Department of Health and Social Services for Northern Ireland;

“the settlement period” has the meaning given by regulation 2 below;

“the shorter settlement period” means the settlement period as shortened in accordance with regulation 2(2) below, whether or not extended in accordance with regulation 2(4);

“the Assurance Regulations” means the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960(c), as amended(d);

“the Miscellaneous Provisions Regulations” means the National Insurance (Graduated Contributions and Non-participating Employments—Miscellaneous Provisions) Regulations (Northern Ireland) 1960(e), as amended(f);

and other expressions have the same meaning as in the Act.

(3) Any reference in these regulations to any provision made by or contained in any enactment or instrument shall, except in so far as the context otherwise requires, be construed as a reference to that provision as amended or extended by any enactment or instrument and as including a reference to any provision which may re-enact or replace it.

(a) 1973 c. 38

(b) 1966 c. 6 (N.I.)

(c) S. R. & O. (N.I.) 1960 No. 181 (p. 645)

(d) S.R. & O. (N.I.) 1961 No. 169 (p. 695); 1963 Nos. 71 (p. 225) and 154 (p. 569); 1964 No. 1 (p. 1) and 1970 No. 15 (p. 40)

(e) S.R. & O. (N.I.) 1960 No. 194 (p. 695)

(f) The relevant amending regulations are S.R. & O. (N.I.) 1966 No. 214 (p. 675)

(4) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(g) shall apply for the purposes of the interpretation of these regulations as they apply for the purposes of the interpretation of an Act of Parliament.

The settlement period

2.—(1) “The settlement period” means a period beginning on 6th April 1975 and ending on 5th April 1980 unless the period is shortened under paragraph (2) or extended under paragraph (4) below.

(2) Subject to paragraph (3) below, in a case where any of the following events occurs, namely—

- (a) the service with the employer is terminated (whether through the death of the insured person or the employer, the transfer of the employer’s business or otherwise);
- (b) the pension scheme is wound up or the insured person ceases to be a member of it; or
- (c) the employer becomes insolvent,

the settlement period shall end 26 weeks after the event or on 5th April 1980, whichever is earlier.

(3) In a case to which paragraph (2) above applies, where, before the settlement period (including any extension thereof which is granted under paragraph (4) below) would, but for this paragraph, have ended, the following conditions are satisfied, namely—

- (a) the insured person has continued or resumed his service with the employer or entered service with the employer’s successor or (where the employer is an insolvent company) its receiver or manager appointed by order of the court in accordance with the provisions of the Companies Act (Northern Ireland) 1960(h); and
- (b) the employer or his successor, receiver or manager, as the case may be, has assumed or resumed responsibility for the provision of the equivalent pension benefits accrued to the insured person up to 5th April 1975; and
- (c) the insured person is a member of a pension scheme which was a recognised superannuation scheme for the purposes of Part III of the Act on 5th April 1975 and which has under its own rules accepted his service in non-participating employment as qualifying him for the equivalent pension benefits accrued to him up to that date,

the settlement period shall end on 5th April 1980 unless it again falls to be shortened under paragraph (2) above or is extended, or again extended, under paragraph (4) below.

(4) The settlement period may for good cause be extended by the Department, on application being made to the Department, beyond the date on which it would have ended under paragraph (1), (2) or (3) (as the case may be) above, for such further period or periods as the Department may direct, so however that no such extension shall prolong the settlement period by more than 52 weeks unless the Department is satisfied that the extension is required—

- (a) for the purpose both of enabling an employee to become entitled to short service benefit under paragraph 6(1) of Schedule 16 to the 1973 Act, and of assuring him of equivalent pension benefits; or

(g) 1889 c. 63

(h) 1960 c. 22 (N.I.)

(b) for the purpose of remedying an error or omission made in seeking to comply with the provisions of the Assurance Regulations or these regulations and without failure to exercise due care and diligence, in which case the extension shall end not later than 5th April 1983.

(5) For the purposes of paragraph (2)(a) above, service with the employer is to be treated as terminated—

(a) when the employee's contract of service has expired or been terminated, or, in the absence of a contract of service, when the service itself has ended; or

(b) when the employee reaches the age of 70 if a man, or 65 if a woman, whichever is the earlier.

Continuance in force of certain provisions of enactments and regulations

3. For the purposes of facilitating the winding up of the system of insurance under the Act and the disposal of matters connected with that system, and of temporarily retaining for transitional purposes the effect of certain provisions of enactments which are repealed by section 100(2)(b) of and Schedule 28 to the 1973 Act and of certain regulations made, or having effect as if made, by virtue of those repealed provisions, there shall continue in force the provisions of the enactments specified in the first column of Schedules 1 and 2 below, those specified in Schedule 1 without modifications, and those specified in Schedule 2 with the modifications specified in the following provisions of these regulations; and the regulations specified in Schedule 3 below shall be modified as mentioned in the following provisions of these regulations.

Modifications of section 57 (payments in lieu of contributions)

4.—(1) Section 57 of the Act shall be so modified as to include provision that, subject to the provisions of paragraphs 15 and 16 of Schedule 9 to the Act and of this regulation, where an insured person's period of service in a non-participating employment comes to an end by reason of the repeal of section 55(1) of the Act or by reason of the provisions of regulation 2(2) of the Assurance Regulations as modified by regulation 10(2)(a) (in the cases referred to in regulation 10(8)(a) or 10(2)(b) below, a payment in lieu of contributions (of the amount set out in section 57) shall, except where the insured person dies before 6th July 1975, be due from his employer to the National Insurance Fund at the end of the settlement period unless at any time during that period the insured person has become, and has remained, assured of equivalent pension benefits.

(2) In a case to which paragraph (1) above applies, and in which a payment in lieu of contributions is made and subsequently, within the settlement period, the insured person becomes assured of equivalent pension benefits, the payment may be refunded to the employer, on application by him in writing to the Department.

(3) For the purposes of this regulation, where an insured person dies without being assured of equivalent pension benefits, he shall be deemed to have been so assured immediately before his death and to have remained so assured until the end of the settlement period if it is shown to the satisfaction of the Department that his employer intended so to assure him within the settlement period; and for the purposes of this paragraph the Department may require the employer to furnish a certificate on a form approved by the Department.

Modifications of section 58 (payments in lieu of contributions—further provisions)

5.—(1) Section 58(4) of the Act shall be so modified as to apply only to cases where a person's service in non-participating employment came to an end and he entered another non-participating employment before 6th April 1975.

(2) Section 58(8) of the Act shall be so modified, in its application to cases where service in a non-participating employment has come to an end in the circumstances mentioned in regulation 4 above, as to provide that in such cases a payment in lieu of contributions shall be due in accordance with the provisions of section 57 as modified by the said regulation 4.

Modification of section 59 (employer's rights against insured person in respect of payment in lieu of contributions)

6.—(1) This regulation applies to circumstances where at any time after the coming to an end of an insured person's service in a non-participating employment in the circumstances mentioned in regulation 4(1) above—

- (a) he (or, by virtue of a connection with him, any other person)—is entitled to a refund of any payments made under the recognised superannuation scheme by or in respect of him towards the provision of benefits under the scheme; and
- (b) either he has been assured of equivalent pension benefits, or a payment in lieu of contributions has been or falls to be made in respect of him.

(2) Section 59(1) of the Act shall be so modified as to include provision that in the circumstances specified in paragraph (1) above, the person who has made or is liable to make the payment in lieu of contributions mentioned in paragraph (1)(b) above, or who would be so liable had the insured person not been assured of equivalent pension benefits, shall, subject to the provisions of that section as modified by the provisions of this regulation, be entitled—

- (a) having made that payment, or any part of it, to recover one half of the sum paid by him from the person liable for the refund mentioned in paragraph (1)(a) above; or, as the case may be,
- (b) to recover one half of the value of the payment in lieu of contributions which he would have had to make, if the insured person had not been assured of those benefits, from the person liable for that refund, provided that the amount recoverable shall not exceed the amount of the refund, or so much of it as has not been made.

(3) Section 59(2) of the Act shall be so modified as to provide additionally that where the period for which equivalent pension benefits have been assured does not coincide with the period in respect of which the refund is to be made, then (subject to subsection (3) as modified by paragraph (4) of this regulation) the amount recoverable under section 59 shall be determined by reference to so much of the refund and of the payment which would have had to be made had the insured person not been assured of equivalent pension benefits as are referable to the length of time which is common to both periods.

(4) Section 59(3) of the Act shall be so modified as to apply additionally to cases where, had the insured person not been assured of equivalent pension benefits, a payment in lieu of contributions would have fallen to be made, and under section 58(4) of the Act the insured person's service in a previous

employment would have been treated in fixing that payment as service in the employment in respect of which the refund is made.

(5) Section 59(4) of the Act shall be so modified as to apply additionally to cases where paragraph (2)(b) above applies and the person who would have been liable to make a payment in lieu of contributions had the insured person not become assured of equivalent pension benefits is himself the person liable for the refund.

(6) Section 59(6) of the Act shall be so modified as to apply additionally to cases in which, had the insured person not been assured of equivalent pension benefits, a payment in lieu of contributions would have fallen to be made in respect of him and under section 58(4) of the Act his service in 2 employments would have been treated as service in one in fixing that payment.

(7) Section 59(7) shall be so modified—

(a) as to apply additionally to the recovery of the value of any part of the payment in lieu of contributions which would have had to be made if the insured person had not become assured of equivalent pension benefits; and

(b) as to provide that a person shall not be entitled to recover any part of a payment in lieu of contributions except in a case to which regulation 7 below applies, or, in any other case, except in accordance with section 59 of the Act (as modified by this regulation).

Reduction of pension benefits after making of payment in lieu of contributions

7. Where, in respect of service in non-participating employment which came to an end in the circumstances mentioned in regulation 4(1) above, a payment in lieu of contributions has been made after 5th April 1975, and the person liable for that payment has not exercised any right of recovery in respect of it under section 59 of the Act as modified by regulation 6 above, and the insured person subsequently becomes entitled to pension benefits (which equal or exceed equivalent pension benefits) in respect of the same service as that which was taken into account in fixing the payment, and in respect of the same period or any part thereof, the person liable for the payment shall be entitled to make arrangements, with the person liable to provide the pension benefits, for the reduction of those benefits by an amount equal to the amount of equivalent pension benefits for that period or, as the case may be, that part of that period.

Modification of section 287(1)(f) of the Companies Act (Northern Ireland) 1960

8. Section 287(1)(f) of the Companies Act (Northern Ireland) 1960 shall be so modified as to apply additionally to payments in lieu of contributions payable before or by the effect of the winding up order or resolution whether or not on the termination of a person's employment.

Modification of section 1(1)(f) of the Preferential Payments (Bankruptcies and Arrangements) Act (Northern Ireland) 1964

9. Section 1(1)(f) of the Preferential Payments (Bankruptcies and Arrangements) Act (Northern Ireland) 1964(i) shall be so modified as to apply additionally to payments in lieu of contributions payable before or by the effect of the order of adjudication whether or not on the termination of a person's employment.

Modification of the Assurance Regulations

10.—(1) The provisions of the Assurance Regulations specified in the following paragraphs of this regulation shall be modified as mentioned in those paragraphs.

(2) Paragraph (2) of regulation 2 shall be so modified as to provide that, for the purposes of that paragraph—

(a) an employment which immediately before 6th April 1975 was, by reason of regulation 2(2), not treated as having come to an end, shall be treated as having come to an end on the termination of the last period of contribution liability in relation to the employment or, in a case to which regulation 18(5) (as modified by paragraph (18) below) or (5A) of the Assurance Regulations applies, such later date as may be directed under the said regulation 18(5) or (5A); and

(b) any other employment which immediately before 6th April 1975 had not come to an end shall be treated as having come to an end on 5th April 1975.

(3) Regulation 2(3) shall be so modified with effect from 6th January 1975 as to have effect as if the expression “period of contribution liability”, where it occurs in sub-paragraph (a), included, in relation to any person’s employment, any continuous period of one or more contribution weeks for which the employer of that person would have been liable to pay weekly employer’s contributions in respect of that employment but for the provisions of regulation 64(4) of the Social Security (Contributions) (Northern Ireland) Regulations 1974(j).

(4) Regulation 2(4) shall be so modified as to apply only to cases where the period of 13 weeks referred to in regulation 2(2) ended before 5th April 1975, so however that the period may not be extended beyond that date.

(5) Regulation 2(5), (6) and (7) shall be so modified—

(a) that in no case can a period of service in non-participating employment be treated as having come to an end later than 5th April 1975; and

(b) as to have effect as if the expression “period of contribution liability” included, in relation to any person’s employment, any such continuous period as is mentioned in paragraph (3) above.

(6) Regulation 3 shall be so modified—

(a) as to provide that notice may be given not later than the end of the settlement period in cases to which paragraph (8) below applies;

(b) as to apply only in cases where a payment in lieu of contributions is made within the settlement period or the insured person is deemed to be assured of equivalent pension benefits by virtue of the delivery to him of a certificate of assurance (within the meaning of regulation 7 of the Assurance Regulations but excluding a notice of entitlement within the meaning of paragraphs (12) and (13) below); and

(c) that the expression “contribution year”, where it occurs in proviso (a), is to be taken to mean, in the case of a contribution year beginning in 1974, a period beginning with the first complete contribution week in the month of March, June, September or December (according as the National Insurance number of the person concerned ends with the suffix A, B, C or D respectively) and ending on 5th April 1975.

(7) Regulation 4 shall be so modified as to require the employer to give notice in writing to the Department within the settlement period in cases to which paragraph (8) below applies.

(8) Regulation 6 shall be so modified as to have effect as if for the word "assurance" there were substituted the word "settlement" in the following cases, namely—

(a) cases to which paragraph (2)(a) above applies and either—

(i) the period of 13 weeks mentioned in regulation 2(2) of the Assurance Regulations had been extended under regulation 18(1) of those regulations, or

(ii) the insured person's service with his employer had not been terminated; and

(b) cases to which paragraph (2)(b) above applies.

(9) For the purposes of paragraph (8)(a)(ii) above, service with an employer is to be treated as terminated when the employee's contract of service has expired or been terminated, or, in the absence of a contract of service, when the service itself has ended.

(10) In cases to which paragraph (8) above does not apply, regulation 6 shall be so modified that—

(a) where the insured person dies during the assurance period, he shall be deemed to have been assured of equivalent pension benefits at the end of his period of service in non-participating employment if it is shown to the satisfaction of the Department that his employer intended so to assure him within the assurance period; and for the purposes of this sub-paragraph the Department may require the employer to furnish a certificate on a form approved by the Department; and

(b) where the insured person, before the end of the assurance period—

(i) resumes service with the same employer in an employment which was non-participating, and

(ii) is a member of a pension scheme which was a recognised superannuation scheme for the purposes of the Act on 5th April 1975 and which has under its own rules accepted his service in non-participating employment as qualifying him for the equivalent pension benefits accrued to him up to that date,

the payment in lieu of contributions shall not become due until the end of the settlement period, and not then if during that period the insured person becomes, and remains, assured of equivalent pension benefits.

(11) Regulations 7 and 8 shall be subject to the following modifications, namely—

(a) references to having, or being assured of, equivalent pension benefits at the end of a person's service in a non-participating employment shall be deemed to include references to having, or being assured of, such benefits at any time during the settlement period;

(b) references to a certificate of assurance (except the reference in regulation 8), or to a certificate of assurance containing the particulars specified in Schedule 1 to the Assurance Regulations, shall be deemed to include references to a notice of entitlement containing the particulars specified in Schedule 1 to those regulations as modified by paragraph (12) below;

(c) the reference in regulation 7(1)(a) to the appropriate recognised superannuation scheme shall be deemed to include reference to any scheme which—

- (i) was a recognised superannuation scheme for the purposes of Part III of the Act on 5th April 1975,
 - (ii) applies at any time during the settlement period to the employment of the person in question, being employment in which he was serving on that date, and
 - (iii) has accepted responsibility for the provision of the equivalent pension benefits which have accrued to that person up to that date;
- (d) a scheme to which proviso (ii) to regulation 7(1)(b) applies shall not be deemed to satisfy the condition set out in paragraph (1)(b) if at the end of the period of service the scheme would have ceased to satisfy the requirements for being a recognised superannuation scheme had the repeals effected by section 100(2)(b) of and Schedule 28 to the 1973 Act not taken place; and
- (e) the reference in regulation 7(2) to the assurance period shall be deemed to include a reference to the settlement period.

(12) Schedule 1 shall be so modified as to apply to either a certificate of assurance or a notice of entitlement, so however that in the application of the Schedule to a notice of entitlement paragraph 1 and the references in paragraphs 2 and 3 to retirement benefits or part of them and the date from which they are payable shall not apply, and the reference in paragraph 4 to a certificate shall be deemed to be a reference to a notice.

(13) Regulation 9 shall be subject to the following modifications:

- (a) the references to a recognised superannuation scheme shall include references to a scheme which would have continued to be a recognised superannuation scheme but for the repeals mentioned in paragraph (11)(d) above; and
- (b) the reference to the assurance period shall include reference to the settlement period.

(14) Regulations 10, 11 and 11A shall be so modified as to apply only to cases where service in one non-participating employment ended and another non-participating employment was entered before 6th April 1975.

(15) Regulations 16 and 17 shall be so modified as to apply to cases where a right of recovery exists under section 59 of the Act as modified by regulation 6 above.

(16) Regulation 17(3) shall be so modified as to include provision that, where an insured person's service in a non-participating employment comes to an end in the circumstances mentioned in regulation 4(1) above, the period of delay shall end with—

- (a) in a case in which entitlement to the refund mentioned in regulation 6(1)(a) above arises during the settlement period, the expiration of 4 weeks after the end of the shorter settlement period, or, if earlier, the expiration of 4 weeks after the first occasion (if any) on which, after the entitlement to the refund arises, a payment in lieu of contributions is made or equivalent pension benefits are assured;
- (b) in a case in which entitlement to the refund arises after the end of the settlement period, the expiration of 8 weeks after it arises.

(17) For the purposes of paragraph (16) above, entitlement to a refund shall be deemed to have arisen when, and not before, any of the events mentioned in regulation 2(2)(a) and (b) above has occurred, and, if in accordance with the terms of the pension scheme a refund of contributions is conditional upon the making of an application for it, such application has been made.

(18) Paragraphs (1) and (5) of regulation 18 shall be so modified—

(a) that no extension granted under paragraph (1) shall prolong the period extended to a date later than 5th April 1975; and

(b) as to have effect as if the expression “period of contribution liability”, where it first occurs in regulation 18(5), included, in relation to any person’s employment, any such continuous period as is mentioned in paragraph (3) above.

(19) Paragraph (2) of regulation 18 shall be so modified that in a case where, after 5th April 1975 but before the end of the assurance period, the insured person becomes a member of a pension scheme which on 5th April 1975 was a recognised superannuation scheme for the purposes of Part III of the Act, an extension granted under that paragraph may prolong the assurance period to the length of the settlement period.

(20) Regulation 19 shall be so modified as to have effect as if the references to penalties were references to a penalty not exceeding £50, or, where the offence consists of continuing any failure to give notice after conviction thereof, £10 for each day on which it is so continued.

(21) Regulation 20 shall be so modified as to have effect—

(a) only for the purpose of determining the amount of equivalent pension benefits and payments in lieu of contributions applicable to periods of service in non-participating employment before 6th April 1975, and, in the case of paragraphs (5) and (6), for the purpose of granting extensions under regulation 18(1) as modified by paragraph (18) above; and

(b) as if the expression “period of contribution liability” included, in relation to any person’s employment, any such continuous period as is mentioned in paragraph (3) above.

Modification of the Miscellaneous Provisions Regulations

11. Regulation 2 of the Miscellaneous Provisions Regulations shall be so modified as to apply only to payments made after 5th April 1975 where, and in so far as, they are made on account of remuneration for employment before 6th April 1975, and as if in paragraph (3)(a) there were inserted, after the words “treated as employers”, the words “or of the provisions of regulation 64(4) of the Social Security (Contributions) (Northern Ireland) Regulations 1974 (which provides for contributions to be excused in certain cases of remuneration received after 5th April 1975 in respect of employment before 6th April 1975)”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 5th March 1975.

(L.S.)

C. G. Oakes

Assistant Secretary

SCHEDULE 1

Regulation 3

Provisions of Enactments continuing in force without modifications

<i>Provisions of Enactments</i>	<i>Description</i>
<p>The Companies Act (Northern Ireland) 1960(k)</p> <p>In section 92(2), the words “, and the reference in section 287(1)(f) to the winding up order or resolution shall be construed as a reference to,”</p> <p>Section 287 (5A)</p>	<p>Payment of certain debts out of assets subject to floating charge in priority to claims under the charge.</p> <p>Preferential payments.</p>
<p>The Preferential Payments (Bankruptcies and Arrangements) Act (Northern Ireland) 1964(l)</p> <p>Section 1(3)</p>	<p>Priority of debts.</p>
<p>The National Insurance &c. Act (Northern Ireland) 1964(m)</p> <p>Section 6(1)</p> <p>In Schedule 6, paragraph 6(1) and (2)</p>	<p>Citation.</p> <p>Amendment of the Companies Act (Northern Ireland) 1960.</p>
<p>The National Insurance Act (Northern Ireland) 1966(n)</p> <p>Section 8(2)</p> <p>Section 56</p> <p>Section 58(1) to (3), (5) to (7)</p> <p>Section 59(5)</p> <p>Section 60</p> <p>Section 61</p>	<p>Penalties for failure to make certain payments.</p> <p>Equivalent pension benefits, etc.</p> <p>Provisions as to payments in lieu of contributions.</p> <p>Regulations requiring refunds to be delayed.</p> <p>Recovery of payments in lieu of contributions in event of bankruptcy, etc.</p> <p>Special provisions for certain statutory superannuation schemes.</p>

(k) 1960 c. 22 (N.I.)
 (l) 1964 c. 32 (N.I.)

(m) 1964 c. 37 (N.I.)
 (n) 1966 c. 6 (N.I.)

SCHEDULE 1 (Contd.)

<i>Provisions of Enactments</i>	<i>Description</i>
Section 62	Additional powers to make regulations for purposes of Part III of the Act.
Section 83(2)	Expenses of government departments.
Section 89(2) and (3)	Offences and penalties.
Section 91(1) and (3) to (10)	Recovery of contributions on prosecutions under the Act.
Section 94	Crown servants.
Section 103	Modification of certain schemes.
Schedule 5	Statutory superannuation schemes for which special provision is made.
Schedule 9 paragraph 14	Modification of provisions about non-participating employments in respect of service before certain dates.
paragraphs 15 and 16	Modification of provisions about payments in lieu of contributions in respect of service before certain dates.

SCHEDULE 2

Regulation 3

Provisions of Enactments continuing in force with modifications

<i>Provisions of Enactments</i>	<i>Description</i>
The Companies Act (Northern Ireland) 1960 Section 287(1)(f)	Preferential payments.
The Preferential Payments (Bankruptcies and Arrangements) Act (Northern Ireland) 1964 Section 1(1)(f)	Priority of debts.
The National Insurance Act (Northern Ireland) 1966 Section 57 Section 58(4) Section 58(8) Section 59(1) to (4), (6) and (7)	Payments in lieu of contributions. Treatment of 2 employments as one. Time when payment in lieu of contributions becomes due. Employer's rights against insured person in respect of payment in lieu of contributions.

Regulations continuing in force with modifications

Column 1 <i>Powers and Applying Provisions</i>	Column 2 <i>Regulations</i>	Column 3 <i>Description</i>
Sections 58(3) to (5) and (8), 59(3) and (5), 62 and 109 of the Act	<p>The National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960(o), as amended(p)</p> <p>Regulation 2(2) to (7)</p> <p>Regulation 3</p> <p>Regulation 4</p> <p>Regulation 6</p> <p>Regulation 7</p> <p>Regulation 8</p> <p>Regulation 9</p> <p>Regulation 10</p> <p>Regulation 11</p>	<p>End of period of service and disregard of interruptions.</p> <p>Employment not treated as continuing during interruption.</p> <p>Notice of end of employment.</p> <p>Time of payment in lieu of contributions.</p> <p>Conditions for assurance of equivalent pension benefits.</p> <p>Information to be furnished by employer and responsible paying authority.</p> <p>Period for exercise of options, etc.</p> <p>Conditions for treating 2 employments as a single continuous employment.</p> <p>Certificate to be furnished in certain cases of 2 employments.</p>

(o) S.R. & O. (N.I.) 1960 No. 181 (p. 645)

(p) S.R. & O. (N.I.) 1961 No. 169 (p. 695); 1963 Nos. 71 (p. 225) and 154 (p. 569); 1964 No. 1 (p. 1) and 1970 No. 15 (p. 40)

SCHEDULE 3 (Contd.)

<p align="center">Column 1 <i>Powers and Applying Provisions</i></p>	<p align="center">Column 2 <i>Regulations</i></p>	<p align="center">Column 3 <i>Description</i></p>
<p>Sections 55(3) (as amended by Schedule 1, paragraph 6 to the National Insurance (No. 2) Act (Northern Ireland) 1966(q)) and 109 of the Act</p>	<p>Regulation 11A</p> <p>Regulation 16</p> <p>Regulation 17</p> <p>Regulation 18(1), (2) and (5)</p> <p>Regulation 19</p> <p>Regulation 20</p> <p>Schedule 1</p> <p>The National Insurance (Graduated Contributions and Non-participating Employments—Miscellaneous Provisions) Regulations (Northern Ireland) 1960(r), as amended(s)</p> <p>Regulation 2</p>	<p>Exemption from duty to give notice of end of employment or certificate under regulation 11.</p> <p>Employer's right of recovery in respect of payments in lieu of contributions.</p> <p>Delay in refund for purposes of employer's right of recovery.</p> <p>Extension of temporary interruptions and of assurance periods.</p> <p>Offences.</p> <p>Interruptions in non-participating employment due to absence from Northern Ireland.</p> <p>Particulars to be given in a certificate of assurance.</p> <p>Computation of remuneration for graduated contributions purposes.</p>

(q) 1966 c. 16 (N.I.)

(r) S.R. & O. (N.I.) 1960 No. 194 (p. 695)

(s) The relevant amending regulations are S.R. & O. (N.I.) 1966 No. 214 (p. 675)

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations make provision for transitional matters arising out of the repeal of Part III (non-participating employments) of the National Insurance Act (Northern Ireland) 1966 (the Act), and provide for the continuance in force, subject in some cases to modifications, of certain sections of the Act and regulations made, or having effect as if made, under those sections. Provision is also made for the continuance in force of certain sections of the Companies Act (Northern Ireland) 1960 and the Preferential Payments (Bankruptcies and Arrangements) Act (Northern Ireland) 1964 relating to the recovery of payments in lieu of contributions in event of bankruptcy, etc. In particular, provision is made, in cases where non-participating employment comes to an end by reason of the repeal of Part III of the Act, for the employer to make a payment in lieu of contributions (within the meaning of section 57 of the Act) to the National Insurance Fund if the insured person is not assured of equivalent pension benefits (within the meaning of section 56 of the Act) during a period called "the settlement period" which for most purposes ends on 5th April 1980 but is subject to curtailment in some circumstances and extension in others.