

1975 No. 66

SOCIAL SECURITY**The Social Security (Contributions) Amendment (No. 2)
(Northern Ireland) Regulations 1975***Made* 17th March 1975*Coming into operation* 19th March 1975

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraphs 1(1)(b), 5(1)(a) and (b), and 6(1)(h) and (m) of Schedule 1 to the Social Security Act 1973(a) and by section 45 of that Act as amended by paragraph 5 of Schedule 1 to the Social Security Amendment Act 1974(b), and with the concurrence of the Inland Revenue so far as relates to regulation 7 of these regulations 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 Social Security (Contributions) Amendment (No. 2) (Northern Ireland) Regulations 1975, shall be read as one with the Social Security (Contributions) (Northern Ireland) Regulations 1974(c) as amended(d) (hereinafter referred to as "the principal regulations") and shall come into operation on 19th March 1975.

Amendment of regulation 10 of the principal regulations

2. In regulation 10(1) of the principal regulations (aggregation of earnings paid in respect of different employed earner's employments by different secondary contributors and apportionment of contribution liability):

(a) in sub-paragraph (b)—

(i) for the words "regulations made under section 2(5) of the Act" there shall be substituted the words "the provisions of Schedule 3 to the Social Security (Categorisation of Earners) (Northern Ireland) Regulations 1975(e) as amended(f)";

(ii) for the word "employments," there shall be substituted the words "employments; or";

(b) after sub-paragraph (b) there shall be inserted the following sub-paragraph:

"(c) by different persons, in respect of work performed for those persons by the earner in those employments and in respect of those earnings, some other person is by virtue of the provisions of the said Schedule 3 treated as the secondary contributor."

Amendment of regulation 30 of the principal regulations

3. In regulation 30 of the principal regulations (calculation of return of contributions) for the words "under regulations 28 and 29 of these regulations" there shall be substituted the words "under either regulation 28 or regulation 29 of these regulations".

(a) 1973 c. 38

(b) 1974 c. 58

(c) S.R. 1974 No. 234

(d) S.R. 1975 No. 56

(e) S.R. 1975 No. 27

(f) S.R. 1975 No. 55

Amendment of regulation 43 of the principal regulations

4. In regulation 43(1)(b) of the principal regulations (provisions as to application for, and custody of, contribution cards etc.) for the words "in accordance with regulations made under the Act" there shall be substituted the words "in accordance with the provisions of these regulations".

Amendment of regulation 46 of the principal regulations

5. In regulation 46(3) of the principal regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.) after sub-paragraph (b) there shall be inserted the following sub-paragraph:

"(c) Where in respect of an earner arrangements are authorised under sub-paragraph (a) of this paragraph for payment of contributions by way of direct debit of a bank, including a bank within the meaning of section 40 of the Post Office Act 1969(g) (giro system), such arrangements shall be subject to the condition that any payment by way of such direct debit as on account of such contributions after the authority of the bank or, as the case may be, of the Post Office to make such payment has for any reason ceased to be effective, shall not be a payment of contributions for the purposes of the Act."

Addition of regulation 102 to the principal regulations

6. After regulation 101 of the principal regulations there shall be added the following regulation:

"Modification of section 45(3) of the Act

102. In section 45 of the Act (destination of contributions and Consolidated Fund of Northern Ireland supplements), subsection (3) (meaning of "the appropriate health service allocation" and "the appropriate allocation to the Northern Ireland Redundancy Fund") shall be modified as follows:

- (a) in the case of contributions paid at the rate reduced or further reduced in accordance with regulation 78(1)(b) of these regulations (modification of section 2(6)(b) of the Act in relation to mariners) the said subsection (3) shall apply as if, instead of the percentage figure specified in paragraph (b) thereof there were the percentage figure, "0.3";
- (b) in the case of contributions paid at the percentage rate reduced in accordance with regulation 78(1)(a) of these regulations (reduction of rate of Class 1 contributions in respect of mariners), the said subsection (3) shall apply as if, instead of the words following the words "secondary Class 1 contributions, means" there were the words "no sum as on account of contributions to the Northern Ireland Redundancy Fund".

Amendment of Regulation 3A of Schedule 2 to the principal regulations

7. In Regulation 3A of Schedule 2 to the principal regulations (employers' earnings-related contributions) after the words "is liable" there shall be deleted the words "as employer".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 13th March 1975.

(L.S.)

C. G. Oakes

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

17th March 1975

J. H. Gracey

Secretary

EXPLANATORY NOTE

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

These regulations amend the provisions relating to aggregation of earnings paid to an earner by different persons in respect of different employments where the secondary contributor is a person who is treated as such by virtue of regulations under the Social Security Act 1973 but is not a person for whom the work is performed. They also make special provisions in relation to payments of Class 2 and Class 3 contributions made by way of direct debit of a bank (including the Post Office giro system) and make two modifications to section 45(3) of the Act (destination of contributions and Consolidated Fund of Northern Ireland supplements). The other amendments are of a minor nature.