

1978 No. 369

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 2) Regulations
(Northern Ireland) 1978***Made 30th November 1978**Coming into operation in accordance with regulation 1*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3 and 9(4) of, and paragraph 6(1)(m) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(a) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as relates to regulation 4 of these regulations, hereby makes the following regulations:

Citation, interpretation and commencement

1. These regulations, which may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1978, shall be read as one with the Social Security (Contributions) Regulations (Northern Ireland) 1975(b), as amended(c), (hereinafter referred to as "the principal regulations") and shall come into operation on 4th January 1979 except regulation 2, in so far as it relates to sub-paragraph (j) of regulation 17(1) of the principal regulations, which shall come into operation on 6th April 1979.

Amendment of regulation 17 of the principal regulations

2. In regulation 17(1) of the principal regulations (payments to be disregarded) after sub-paragraph (h) there shall be added the following sub-paragraphs—

- "(i) a payment to defray or a contribution towards expenses incurred by persons for whom facilities are provided under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945(d) in travelling to and from the place where they are employed or where training is provided;
- (j) a payment by way of or derived from shares appropriated under a profit sharing scheme to which the provisions of Chapter III of Part III of the Finance Act 1978(e) (profit sharing schemes) apply."

Amendment of regulation 46 of the principal regulations

3. In regulation 46(3)(a) of the principal regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.) for "15(1)(b)(i)" there shall be substituted "15(1)".

(a) 1975 c. 15

(b) S.R. 1975 No. 319 (II, p. 1492)

(c) The relevant amending regulations are S.R. 1976 No. 41 (I, p. 190) and 1977 No. 349 (II, p. 1820)

(d) 1945 c. 6 (N.I.)

(e) 1978 c. 42

Insertion of new regulation 49A in the principal regulations

4. After regulation 49 of the principal regulations (exception from Class 4 liability of persons over pensionable age and persons not resident in the United Kingdom) there shall be added the following regulation—

“Exception of divers and diving supervisors from liability for Class 4 contributions

49A. A person who performs the duties of an employment to which section 29 of the Finance Act 1978 applies (divers and diving supervisors) shall be excepted from liability for contributions under section 9(1) of the Act (Class 4 contributions) on so much of his profits or gains as are derived from that employment.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 30th November 1978.

(L.S.)

W. J. Sloane

Senior Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

G. Wolters

Secretary

5th December 1978

EXPLANATORY NOTE

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

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1975 (“the principal regulations”). They provide that a payment to defray or a contribution towards travelling expenses paid to a disabled person under section 15 of the Disabled Persons (Employment) Act (Northern Ireland) 1945 and earnings derived from a profit sharing scheme to which the Finance Act 1978 applies shall be disregarded for the purposes of earnings-related contributions. They also except divers and diving supervisors in employment to which the Finance Act 1978 applies from liability for Class 4 contributions. They also correct a reference to regulation 15 of the principal regulations in consequence of the amendment of that regulation by the Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1977.