

1978 No. 86

SOCIAL SECURITY**The Social Security (Contributions) (Special Annual Maximum) Regulations (Northern Ireland) 1978**

Made 23rd March 1978

Coming into operation 6th April 1978

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 11(1) and (2) of the Social Security (Northern Ireland) Act 1975(a), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations, which may be cited as the Social Security (Contributions) (Special Annual Maximum) Regulations (Northern Ireland) 1978, shall come into operation on 6th April 1978.

(2) In these regulations—

(a) “the Act” means the Social Security (Northern Ireland) Act 1975;

(b) “contracted-out employment” has the same meaning as in Article 32(1) of the Social Security Pensions (Northern Ireland) Order 1975(b);

and other expressions have the same meanings 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 it re-enacts or replaces, or which may re-enact or replace it, with or without modification.

(4) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(c) 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.

Maximum amount of primary Class 1 contributions for earners attaining pensionable age in the year ending 5th April 1979 whose employment is not contracted-out employment

2.—(1) Where an earner—

(a) attains pensionable age in the year ending 5th April 1979, and

(b) is employed at any time during that year in employed earner’s employment which is not contracted-out employment,

his liability in that year in respect of primary Class 1 contributions calculated in accordance with section 4(6) of the Act in respect of earnings from such employment shall not exceed an amount (disregarding any fraction of a penny) equal to twenty-three twenty-sixths of the total of the contributions for which he would, apart from this regulation, be so liable in respect of those earnings.

(a) 1975 c. 15
(b) S.I. 1975/1503 (N.I. 15)

(c) 1889 c. 63

(2) An earner whose liability is subject to a maximum by virtue of paragraph (1) of this regulation shall be liable in the first instance for the full amount of any contributions due from him apart from that paragraph and any contributions paid in excess of that maximum shall, unless the amount of the contributions to be returned does not exceed in value £0.50, be repaid to him by the Department subject to and in accordance with the following paragraph.

(3) It shall be a condition of an earner's right to repayment of a contribution by virtue of the preceding paragraph that he makes an application therefor in writing to the Department within a period of 6 years from the date upon which he attained pensionable age or, if the Department is satisfied that he had good cause for not applying within that period, within such further period as the Department may allow.

(4) For the purposes of regulations 57 (annual maximum of Class 4 contributions) and 65 (annual maximum of special Class 4 contributions) of the Social Security (Contributions) Regulations (Northern Ireland) 1975(d), as amended(e), any contribution repaid or repayable by virtue of this regulation shall be treated as if it had not been repaid or, as the case may be, was not repayable.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 23rd March 1978.

(L.S.)

C. G. Oakes
Senior Assistant Secretary

EXPLANATORY NOTE

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

The regulations prescribe a special annual maximum of primary Class 1 contributions payable at the rate of 6.5 per cent. in the year ending 5th April 1979 in respect of employment which is not contracted-out employment by earners who reach pensionable age (65 for men; 60 for women) in that year.

The regulations also make provision for the repayment of amounts paid in excess of the special maximum; and for disregarding such repayment for the purposes of the annual maximum of Class 4 and special Class 4 contributions.

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

(e) The relevant amending regulations are S.R. 1977 No. 318