

1983 No. 70

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 4) Regulations
(Northern Ireland) 1983

Made 30th March 1983

Coming into operation 6th April 1983

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 5(2) of the Social Security Pensions (Northern Ireland) Order 1975(a) and of all other powers enabling it in that behalf, hereby makes the following regulations which correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and which accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980(b) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1983 and shall come into operation on 6th April 1983.

(2) In these regulations “the principal regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(c).

Amendment of regulation 98(6) of the principal regulations

2. In regulation 98(6) of the principal regulations (cancellation of notice of revocation by married women and widows) for the words from “end of ” to “was given” there shall be substituted “date upon which the notice of revocation is to have effect,”.

Amendment of regulation 99 of the principal regulations

3. In regulation 99 of the principal regulations (duration of effect of election)—

(a) for sub-paragraphs (d) and (e) of paragraph (1) there shall be substituted the following sub-paragraphs—

“(d) in the case of a revocation of an election which has not been cancelled in accordance with the provisions of regulation 98(6) of these regulations, the end of the week in which the notice of revocation is given or, if the woman so wishes, the end of any subsequent week in the same year specified in the notice; or

(e) where in any year after 5th April 1982 a payment (hereafter in this sub-paragraph called an “erroneous payment”) is made by or on behalf of a woman on account of primary Class 1 contributions at the contracted-out rate and the woman wishes to pay contributions at the standard rate from the beginning of the year next following that year, the end of the year in respect of which the erroneous payment is made; or

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

(b) 1980 c. 30

(c) S.R. 1979 No. 186 to which there are amendments not relevant to the subject matter of these regulations

(f) where—

- (i) in any year after 5th April 1982 a payment is made by or on behalf of a woman on account of primary Class 1 contributions at the non-contracted-out rate (hereafter in this sub-paragraph called an “erroneous payment”), or more than one such payment is made; and
 - (ii) from the time of making such payment or, as the case may be, the first such payment, to the time at which she notifies the Department in accordance with the provisions of head(v) below, no contributions have been paid by her or on her behalf at the reduced rate and no contributions have been payable by her or on her behalf in respect of any contracted-out employment; and
 - (iii) she has not procured a refund in respect of any erroneous payment; and
 - (iv) she wishes to pay contributions at the standard rate from the date on which the only or first erroneous payment was made; and
 - (v) after 5th April 1983 and on or before 31st December in the next complete calendar year following the end of the year in which any erroneous payment was made, she notifies the Department of her wish to pay contributions at the standard rate in accordance with head(iv) above,
the date on which the only or first erroneous payment was made.”;
- (b) in paragraph (2) for “or (e)” there shall be substituted “, (e) or (f)”.

Amendment of regulation 101 of the principal regulations

4. In regulation 101 of the principal regulations (continuation of elections on widowhood)—

- (a) in sub-paragraph (a) of paragraph (2) for the words from “or the end” to “that regulation” there shall be substituted “or the end of the period specified in paragraph (1)(d) or (e) of that regulation or, as the case may be, the date specified in paragraph (1)(f) thereof”;
- (b) in paragraph (3) for “and (e)” there shall be substituted “, (e) and (f)”;
- (c) in paragraph (4) for “or (e)” there shall be substituted “, (e) or (f)”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 30th March 1983.

(L.S.)

C. Davie

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations") in regard to the revocation by married women and widows of an election to pay primary Class 1 contributions at the reduced rate, and in the case of Class 2 contributions not to pay them.

Regulation 2 amends regulation 98(6) of the principal regulations so that a revocation may be cancelled before the date on which the revocation is to have effect. This replaces the provision whereby the revocation could only be cancelled before the end of the income tax year in which notice of revocation was given.

Regulation 3(a) substitutes regulations 99(1)(d) to (f) for regulations 99(1)(d) and (e) of the principal regulations. The new regulation 99(1)(d) permits revocation of an election to take effect at the woman's option either at the end of the tax week in which notice of revocation is given or at the end of any subsequent such week in the same income tax year. This replaces a provision whereby revocation only had effect from the end of the income tax year in which notice of revocation was given. The new regulation 99(1)(e) provides that where a woman who has made an election to pay primary Class 1 contributions at the reduced rate erroneously pays such contributions at the contracted-out rate, her election shall, if she so wishes, cease to have effect from the end of the income tax year in which the erroneous contributions were paid. The new regulation 99(1)(f) provides that where a woman has made such an election and after 5th April 1982 primary Class 1 contributions at the non-contracted-out rate are paid erroneously and she wishes to pay contributions at the standard rate from the date when they were first erroneously paid, the election shall cease to have effect from that date. This is subject to three further conditions. The first is that she has not thereafter paid contributions at the reduced rate and that no contributions have been payable by her or on her behalf in respect of any contracted-out employment, the second is that she has not procured a refund in respect of the erroneous contributions and the last is that she notifies the Department of her wish to pay contributions at the standard rate on or before 31st December in the next complete calendar year following the end of the income tax year in which the contributions were erroneously paid. The new regulations 99(1)(e) and (f) replace the single provision whereby if Class 1 primary contributions at the standard rate had been erroneously paid and the woman wished to pay such contributions from the beginning of the next income tax year, her election ceased to have effect at the end of the income tax year in respect of which the erroneous payment was made.

Regulations 3(b) and 4 make consequential amendments to regulations 99(2) and 101(2), (3) and (4) of the principal regulations.