

1986 No. 71

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment) Regulations
(Northern Ireland) 1986***Made* 13th March 1986*Coming into operation* 6th April 1986

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 126 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 may be cited as the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1986 and shall come into operation on 6th April 1986.

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

Addition of Case E to Part VIII of the principal regulations

2. After the provisions of Case D (residence and persons abroad) of Part VIII of the principal regulations (special classes of earners) there shall be added the following Case—

“CASE E — VOLUNTEER DEVELOPMENT WORKERS*Interpretation*

115A.—(1) In the provisions of this Case “volunteer development worker” means a person in respect of whom the Department has certified that it is consistent with the proper administration of the Act that, subject to the satisfaction of the conditions in the next succeeding paragraph, that person should be entitled to pay Class 2 contributions under regulation 115C of these regulations.

(2) The conditions referred to in the last preceding paragraph are that—

- (a) that person is ordinarily resident in Northern Ireland, and
- (b) he is employed outside Northern Ireland.

Certain volunteer development workers to be self-employed earners

115B. Any employment as a volunteer development worker which is not employment in respect of earnings from which Class 1 contributions are payable, shall be employment as a self-employed earner notwithstanding that it is not employment in Northern Ireland.

(a) 1975 c. 15

(b) S.R. 1979 No. 186; the relevant amending regulations are S.R. 1984 No. 43 and S.R. 1985 No. 61

Option to pay Class 2 contributions

115C. Notwithstanding the provisions of section 7(1) of the Act(a) (Class 2 contributions) and the provisions of the last preceding regulation, a volunteer development worker who by virtue of the last preceding regulation is a self-employed earner—

- (a) shall be excepted from liability to pay a Class 2 contribution; but
- (b) shall be entitled to pay such a contribution if he so wishes at the rate prescribed in paragraph (b) of the next succeeding regulation.

Special provisions as to residence, rate, annual maximum and method of payment

115D. In relation to the Class 2 contributions a volunteer development worker is entitled to pay by virtue of the last preceding regulation—

- (a) the provisions of Case D of these regulations (residence and persons abroad) shall not apply;
- (b) the weekly rate of any Class 2 contribution payable by a volunteer development worker for any contribution week while he is ordinarily employed as a volunteer development worker shall, notwithstanding the provisions of section 7(1) of the Act (Class 2 contributions), be £6·55;
- (c) for the purpose of determining the extent of an earner's liability for contributions under regulation 17 of these regulations (annual maximum) the amount prescribed in that regulation shall be reduced by the amount of any contributions paid in respect of the year in question by virtue of the last preceding regulation;
- (d) regulations 51(1) and 54(1) and (2) of these regulations (application for contribution cards and method of, and time for, payment of Class 2 contributions) shall not apply.

Late paid contributions

115E.—(1) This regulation applies to any Class 2 contribution a volunteer development worker is entitled to pay by virtue of regulation 115C of these regulations, which is paid in respect of a week falling within a tax year (in this regulation referred to as "the contribution year") earlier than the tax year in which it is paid (in this regulation referred to as "the payment year").

(2) Section 7A of the Act(b) (late paid Class 2 contributions) shall not apply.

(3) Subject to the next succeeding paragraph, the amount of a contribution to which this regulation applies shall be the amount which the volunteer development worker would have had to pay if he had paid the contribution in the contribution year.

(4) In any case where—

- (a) the volunteer development worker pays a contribution to which this regulation applies after the end of the tax year immediately following the contribution year; and
- (b) the weekly rate of contributions applicable under paragraph (b) of the last preceding regulation for the week in the contribution year in respect of which the contribution is paid differs from the weekly rate so applicable at the time of payment in the payment year,

(a) Section 7(1) was amended by Article 3(1) of the Social Security and Family Allowances (Northern Ireland) Order 1976 (S.I. 1976/427 (N.I. 9)), Article 11(1) of the Health and Social Security (Northern Ireland) Order 1984 (S.I. 1984/1158 (N.I. 8)) and Article 3(a) of S.R. 1986 No. 16

(b) Section 7A was inserted by Article 11(2) of the Health and Social Security (Northern Ireland) Order 1984 and modified by regulation 4(1) and (2) of S.R. 1985 No. 260

the amount of the contribution shall be computed by reference to the highest weekly rate of contributions applicable in the period from the week in respect of which the contribution is paid to the day on which it is paid.

Modifications of the Act and these regulations

115F. The provisions of Part I of the Act and these regulations shall have effect as respects volunteer development workers subject to the modifications contained in the provisions of this Case.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 13th March 1986.

(L.S.)

A. N. Burns

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”) by inserting a new Case E in Part VIII. The inserted Case modifies the provisions of the Social Security (Northern Ireland) Act 1975 and the principal regulations in relation to the contributions payable by certain voluntary workers employed abroad. The Case entitles such workers to pay a special rate (currently £6.55 a week) of Class 2 contributions if they wish.

The regulations correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.