

## 1991 No. 310

## SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)  
Regulations (Northern Ireland) 1991**

*Made* . . . . . 17th July 1991

*Coming into operation* . . . . . 14th August 1991

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraphs 5(1)(a) and (b) and 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, hereby makes the following regulations:

*Citation, commencement and interpretation*

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1991 and shall come into operation on 14th August 1991.

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

*Amendment of Schedule 1 to the principal regulations*

2.—(1) Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973 to earnings-related contributions) shall be amended in accordance with paragraphs (2) to (7) of this regulation.

(2) In Regulation 2(1) (interpretation) after the definition of “income tax month” there shall be inserted the following definitions—

“ “income tax period” means income tax quarter where Regulation 26A has effect, but otherwise means income tax month;

“income tax quarter” means the period beginning on 6th April and ending on 5th July, or beginning on 6th July and ending on 5th October, or beginning on 6th October and ending on 5th January, or beginning on 6th January and ending on 5th April;”.

(3) For Regulation 26 (payment of earnings-related contributions by employer) there shall be substituted the following Regulations—

*“Payment of earnings-related contributions monthly by employer*

26.—(1) Subject to Regulations 26A and 27A(8), the employer shall pay the amount specified in paragraph (2) of this Regulation to the Collector within 14 days of the end of every income tax month.

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(a) 1975 c. 15

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1981 No. 30, S.R. 1983 No. 64, S.R. 1985 No. 59, S.R. 1987 No. 143 and S.R. 1990 Nos. 90 and 110

(2) The amount specified in this paragraph is the total amount of earnings-related contributions due in respect of emoluments paid by the employer in that income tax month, other than amounts deductible under Regulation 13(1A) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations:

Provided that, for the purposes of this paragraph, where two or more payments of emoluments fall to be aggregated, the employer shall be deemed to have deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

*Payment of earnings-related contributions quarterly by employer*

26A.—(1) Subject to Regulation 27A(8), the employer shall pay the amount specified in paragraph (2) of this Regulation to the Collector within 14 days of the end of every income tax quarter where—

- (a) the employer has reasonable grounds for believing that the condition specified in paragraph (3) of this Regulation applies and chooses to pay the amount specified in paragraph (2) of this Regulation quarterly; or
- (b) in the case of an employee who receives a fixed salary or wage, the Inspector has authorised the employer to deduct income tax from each payment of emoluments which he makes to the employee by reference only to the amount of that payment, without regard to the cumulative emoluments and cumulative tax in respect of the employee.

(2) The amount specified in this paragraph is the total amount of earnings-related contributions due in respect of emoluments paid by the employer in that income tax quarter, other than amounts deductible under Regulation 13(1A) which he did not deduct and amounts which he deducted under the Compensation of Employers Regulations:

Provided that, for the purposes of this paragraph, where two or more payments of emoluments fall to be aggregated, the employer shall be deemed to have deducted from the last of those payments the amount of any earnings-related contributions deductible from those payments which he did not deduct from the earlier payments.

(3) The condition specified in this paragraph is that, for income tax months falling within the current year, the average monthly total amount to be paid to the Collector will be less than £400 in respect of any amounts to be paid under—

- (a) the Act and the Main Regulations;
- (b) the Income Tax Regulations(a); and
- (c) section 559 of the Income and Corporation Taxes Act 1988(b) and the Income Tax (Sub-Contractors in the Construction Industry) Regulations 1975(c).

(a) Relevant amending instrument is S.I. 1991/1080

(b) 1988 c. 1

(c) S.I. 1975/1960; relevant amending instrument is S.I. 1991/1081

*Payment of earnings-related contributions by employer — further provisions*

26B.—(1) The Collector shall give a receipt to the employer for the total amount paid under Regulation 26 or 26A if so requested; but if he gives a receipt for the total amount of earnings-related contributions and any tax paid at the same time, he need not give a separate receipt for earnings-related contributions.

(2) Subject to paragraph (3) of this Regulation, if the employer has paid to the Collector on account of earnings-related contributions under Regulation 26 or 26A an amount which he was not liable to pay, or which has been refunded in accordance with regulation 2 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations (Northern Ireland) 1990(a) (refund of contributions), the amounts which he is liable to pay subsequently in respect of other payments of emoluments made by him during the same year shall be reduced by the amount overpaid, so however that if there was a corresponding overdeduction from any payment of emoluments to an employee, the provisions of this paragraph shall apply only in so far as the employer has reimbursed the employee for that overdeduction.

(3) Paragraph (2) of this Regulation applies only where—

- (a) the overdeduction occurred by reason of an error made by the employer in good faith;
- (b) the overdeduction occurred as a result of the employment in respect of which the payment on account of earnings-related contributions is made being or, as the case may be, becoming contracted-out employment; or
- (c) a refund has been made under regulation 2 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations (Northern Ireland) 1990.’’.

(4) In Regulation 27 (employer failing to pay earnings-related contributions)—

- (a) for “month” wherever it occurs there shall be substituted “period”;
- (b) in paragraphs (1) and (3) after “Regulation 26” there shall be inserted “or 26A”;
- (c) in paragraph (1) for “that Regulation” there shall be substituted “those Regulations”;
- (d) in paragraph (2) for “months” wherever it occurs there shall be substituted “periods”.

(5) In Regulation 27A (specified amount of earnings-related contributions payable by the employer)—

- (a) for “month” wherever it occurs there shall be substituted “period”;
- (b) after “Regulation 26” wherever it occurs there shall be inserted “or 26A”;

(c) in paragraph (5) for “months” wherever it occurs there shall be substituted “periods”.

(6) In Regulation 28 (recovery of earnings-related contributions)—

(a) for “month” wherever it occurs there shall be substituted “period”;

(b) in paragraph (1) after “Regulation 26” there shall be inserted “or 26A”.

(7) In Regulation 32 (inspection of employer’s records) for “months” wherever it occurs there shall be substituted “periods”.

### *Revocations*

3. The following regulations are hereby revoked—

(a) regulation 5 of the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1980(a);

(b) regulation 4(7) of the Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1983(b);

(c) regulation 2 of the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1985(c);

(d) regulation 12(6) of the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987(d); and

(e) regulation 4 of the Social Security (Refunds) (Repayment of Contractual Maternity Pay) Regulations (Northern Ireland) 1990.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 17th July 1991.

(L.S.)

*C. Davie*

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

*A. J. G. Isaac*

*L. J. H. Beighton*

Two of the Commissioners of  
Inland Revenue

18th July 1991

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(a) S.R. 1980 No. 463  
(b) S.R. 1983 No. 64  
(c) S.R. 1985 No. 59  
(d) S.R. 1987 No. 143

## 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") to allow employers, in certain circumstances, to pay earnings-related contributions to the Inland Revenue quarterly instead of monthly. The amendments made by these regulations are consequential on amendments made to the Income Tax (Employments) Regulations 1973 ("the Income Tax Regulations") by the Income Tax (Employments) (No. 21) Regulations 1991 (S.I. 1991/1080).

Regulation 2 amends Schedule 1 to the principal regulations.

Regulation 2(2) inserts into Regulation 2(1) in Schedule 1 definitions of income tax period and income tax quarter.

Regulation 2(3) substitutes new Regulations 26, 26A and 26B for the former Regulation 26 in Schedule 1. Regulation 26 contains the basic rule, as provided by the former Regulation 26(1), that an employer shall pay earnings-related contributions to the Collector monthly. Regulation 26A contains the new provision allowing an employer to pay earnings-related contributions quarterly where he has reasonable grounds for believing that, in the current income tax year, his average monthly payment to the Collector will be less than £400 in the total amount in respect of earnings-related contributions, income tax deducted under the Income Tax Regulations and any deduction imposed by section 559 of the Income and Corporation Taxes Act 1988 on payments to sub-contractors in the construction industry. It also contains a specific provision for quarterly payment as provided by the former Regulation 26(1)(b). Regulation 26B contains further provisions applying to the payment of earnings-related contributions, whether paid monthly or quarterly, as provided by the former Regulation 26(2) and (3).

Regulation 2(4) to (7) makes consequential amendments to Regulations 27, 27A, 28 and 32 in Schedule 1 to extend the application of those provisions to employers paying quarterly.

Regulation 3 contains revocations.

These regulations correspond to provision contained in regulations made by the Secretary of State for Social Security 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.