

## 1993 No. 114

## SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)  
Regulations (Northern Ireland) 1993**

*Made* . . . . . 11th March 1993

*Coming into operation* . . . . . 6th April 1993

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

*Citation and commencement*

1. These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1993 and shall come into operation on 6th April 1993.

*Amendment of the Social Security (Contributions) Regulations*

2. In regulation 19(1) of the Social Security (Contributions) Regulations (Northern Ireland) 1979(b) (payments to be disregarded) after sub-paragraph (m) there shall be added the following sub-paragraphs—

“(n) a payment of, or contribution towards, expenses incurred by a person—

- (i) in staying in board and lodging near his place of work, or
- (ii) in travelling from his home to his place of work or from his place of work to his home other than by his usual method of transport,

where those expenses are incurred as the result of a disruption to public transport caused by a strike or other form of industrial action;

(o) a payment of, or contribution towards, expenses incurred by a person in travelling from his place of work to his home by taxi, hired car or other form of hired transport where—

- (i) he has worked to 9 p.m. or later at the request of his employer, and
- (ii) working to that time or later is neither a regular nor a frequent occurrence in that employment,

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(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1991 No. 490 which added sub-paragraph (m)

and for the purposes of this sub-paragraph “a regular occurrence” means one that forms part of the normal pattern of his employment at the time the expense was incurred and “a frequent occurrence” means one that, at the time and in the year in which the expense is incurred, has already occurred more than 60 times;

- (p) a payment of, or contribution towards, expenses which, under subsection (3), (4) or (6) of section 193, or subsection (1) of section 194 of the Income and Corporation Taxes Act 1988(a) (travel expenses and foreign travel expenses where the duties of an office or employment are performed wholly or partly outside the United Kingdom), are deductible from the emoluments of the employment chargeable to tax under Schedule E.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 11th March 1993.

(L.S.)

*A. Devlin*

Assistant Secretary

## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 by providing—

(a) that—

- (i) where certain payments are made to an employee in respect of expenses incurred by him in relation to travel or accommodation, and
  - (ii) where those expenses are incurred as a result of disruption to public transport caused by strikes or other industrial action; those payments are to be disregarded as earnings;
- (b) that certain payments in respect of travel home by means of hired private transport where an employee occasionally works later than 9 p.m. are to be similarly disregarded;
- (c) that certain payments in respect of foreign travel and related expenses, which for the purpose of Schedule E tax are not treated as emoluments of the employment, are to be similarly disregarded as earnings. These payments may arise where an employee goes to work outside the United Kingdom and are in respect of travel or the cost of accommodation at the foreign place of work, and where an employee is working abroad for not less than 60 consecutive days payments in respect of travel costs for his spouse or any children under 18 are also disregarded as earnings in respect of 2 outward and return journeys made by the same person in a tax year.

These regulations make in relation to Northern Ireland only provision corresponding 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 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.