

1994 No. 219

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 2)
Regulations (Northern Ireland) 1994**

Made 13th June 1994

Coming into operation 6th July 1994

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, and paragraph 8(1)(d) of Schedule 1 to, 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, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1994 and shall come into operation on 6th July 1994.

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

Amendment of regulation 25 of the principal regulations

2. In regulation 25 of the principal regulations (earnings for the purposes of certificates of exception) for paragraph (2) there shall be substituted the following paragraph—

“(2) In paragraph (1) of this regulation—

(a) “earnings” means the applicant’s net earnings from employment as a self-employed earner, and

(b) in calculating those net earnings, where the applicant also has earnings from employed earner’s employment in the same year which are shown in the accounts of his business as a receipt of that business, those earnings shall be disregarded.”.

Amendment of regulation 38 of the principal regulations

3. In regulation 38 of the principal regulations(c) (treatment for purpose of contributory benefit of late paid contributions under the Act) for paragraphs (7) and (8) there shall be substituted the following paragraphs—

(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1992 No. 138 and S.R. 1993 No. 368

(c) Relevant amending regulations are S.R. 1992 No. 138 and S.R. 1993 No. 368

“(7) For the purpose of entitlement to maternity allowance, any such contribution as is specified in paragraph (1) of this regulation which is paid before the beginning of the period for maternity allowance shall, for the purpose of determining whether the contribution condition for such allowance is satisfied, be treated as paid on the due date.

(8) In paragraph (7) of this regulation “the period for maternity allowance” means, in relation to a claimant, the period specified either in section 35(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) or in regulations made under section 35(3) of that Act and which would be the maternity allowance period for that claimant if the contribution condition for such allowance were satisfied.”.

Revocation

4. Regulation 4(c) of the Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1992(b) is hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 13th June 1994.

(L.S.)

W. G. Purdy

Assistant Secretary

(a) Section 35 was amended by Article 4(a) of the Still-Birth (Definition) (Northern Ireland) Order 1992 (S.I. 1992/1310 (N.I. 10)) and regulation 2 of S.R. 1994 No. 176

(b) S.R. 1992 No. 138

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations").

Regulation 2 amends regulation 25 of the principal regulations so that where a person has earnings from employed earner's employment and those earnings are shown as a receipt of the business in the accounts of the business, they will be disregarded when establishing the person's net earnings from self-employment for the purposes of a certificate of exception from Class 2 liability by reason of small earnings.

Regulation 3 amends regulation 38 of the principal regulations so that as long as a woman pays contributions before the beginning of her period for maternity allowance, those contributions will be treated as paid for the purpose of entitlement to that allowance although they may have been paid after the date on which they were due.

Regulation 4 contains a revocation.

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 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.