

## 1994 No. 328

## SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 3)  
Regulations (Northern Ireland) 1994**

*Made* . . . . . 23rd August 1994

*Coming into operation* . . . . . 24th August 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 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. 3) Regulations (Northern Ireland) 1994 and shall come into operation on 24th August 1994.

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

*Amendment of regulation 18 of the principal regulations*

2. In regulation 18(c) of the principal regulations (calculation of earnings)—

- (a) in paragraph (2) for “paragraph (4) or (6)” there shall be substituted “paragraph (4), (6) or (8)”;
- (b) after paragraph (7) there shall be added the following paragraph—

“(8) The amount of earnings which is comprised in any payment by way of the conferment of a beneficial interest in any asset falling within paragraph 9ZA, 9ZB or 9B of Schedule 1A to these regulations and which falls to be taken into account in the computation of a person’s earnings shall, for the purposes of earnings-related contributions, be calculated or estimated on the basis of the cost of the asset in question.”

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(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1991 No. 490 and S.R. 1993 No. 463

(c) Paragraphs (2) to (6) were added by regulation 2(b) of S.R. 1991 No. 490; paragraphs (6) and (7) were substituted by regulation 2 of S.R. 1993 No. 463

*Amendment of Schedule 1A to the principal regulations*

3. In Schedule 1A to the principal regulations(a) (assets not to be disregarded as payments under regulation 19(1)(d)(b))—

(a) in paragraph 5(a) for “paragraphs 1 to 4 or 9A” there shall be substituted “paragraphs 1 to 4, 9ZA, 9ZB or 9A”;

(b) after paragraph 9 there shall be inserted the following paragraphs—  
 “9ZA. Any alcoholic liquor.  
 9ZB. Any gemstone.”;

(c) in paragraph 9A for “paragraphs 1 to 4 or 6 to 9” there shall be substituted “paragraphs 1 to 4 or 6 to 9ZB”;

(d) after paragraph 16 there shall be added the following paragraphs—  
 “17. In paragraph 9ZA of this Schedule “alcoholic liquor” means any alcoholic liquor within the meaning of section 1 of the Alcoholic Liquor Duties Act 1979(c) in respect of which no duty has been paid under that Act.

18. In paragraph 9ZB of this Schedule “gemstone” includes stones such as diamond, emerald, ruby, sapphire, amethyst, jade, opal or topaz and organic gemstones such as amber or pearl, whether cut or uncut and whether or not having an industrial use.”.

*Revocation*

4. Regulation 3(a) of the Social Security (Contributions) (Amendment No. 7) Regulations (Northern Ireland) 1993(d) is hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 23rd August 1994.

(L.S.)

W. G. Purdy

Assistant Secretary

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- (a) Schedule 1A was inserted by regulation 4 of S.R. 1991 No. 490; paragraph 5 was amended, paragraph 9A was inserted, and paragraph 16 was added, by regulation 3 of S.R. 1993 No. 463  
 (b) Sub-paragraph (d) was amended by regulation 3(a) of S.R. 1991 No. 490  
 (c) 1979 c. 4; section 1 was amended by Article 5 of S.I. 1979/241, section 1(5) of the Finance Act 1984 (c. 43), paragraph 1 of Part II of Schedule 1 and Part I of Schedule 14 to the Finance Act 1988 (c. 39) and section 3(1) and (3) of the Finance Act 1993 (c. 34)  
 (d) S.R. 1993 No. 463

## 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").

Regulation 2 amends regulation 18 of the principal regulations so that where a payment of earnings is made by conferring a beneficial interest in gemstones, certain alcoholic liquors or vouchers for those and certain other assets, the amount of the payment is to be established by reference to the cost of the asset in question.

Regulation 3 inserts paragraphs 9ZA and 9ZB into, and adds paragraphs 17 and 18 to, Schedule 1A to the principal regulations. Paragraph 9ZA refers to certain alcoholic liquors, paragraph 9ZB refers to gemstones and paragraphs 17 and 18 define these terms.

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.