

1995 No. 257

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 5)
Regulations (Northern Ireland) 1995**

Made 21st June 1995

Coming into operation 18th July 1995

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. 5) Regulations (Northern Ireland) 1995 and shall come into operation on 18th July 1995.

Amendment of regulation 19 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 (q)(c) there shall be added the following sub-paragraphs—

“(r) a payment which by virtue of section 200A of the Income and Corporation Taxes Act 1988(d) (incidental overnight expenses) is not regarded as an emolument of the employment chargeable to income tax under Schedule E, and for the purposes of this sub-paragraph, section 200A shall be read as if—

(i) subsection (1)(b) had been omitted in so far as it relates to section 193(1) of that Act but not otherwise, and

(ii) subsection (5) had been omitted;

(s) a payment which by virtue of section 201AA of the Income and Corporation Taxes Act 1988(e) (employee liabilities and indemnity insurance) is deductible from the emoluments of the employment chargeable to income tax under Schedule E.”.

(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1993 No. 437

(c) Sub-paragraph (q) was added by S.R. 1993 No. 437

(d) 1988 c. 1; section 200A was inserted by section 93(4) of the Finance Act 1995 (c. 4)

(e) Section 201AA was inserted by section 91(1) of the Finance Act 1995 (c. 4)

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 21st June 1995.

(L.S.)

W. G. Purdy

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 to provide that—

- (a) payments made by an employer up to certain limits to defray or contribute towards personal incidental expenses incurred by an employed earner when he stays away from home overnight in relation to an office or employment are to be excluded from the computation of that person's earnings for the purposes of earnings-related contributions, and
- (b) payments made by an employer to defray or contribute towards expenses incurred by an employed earner in respect of liability insurance cover and uninsured liabilities in relation to an office or employment are to be excluded from the computation of that person's earnings for the purposes of earnings-related contributions.

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.