
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 152

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment
No. 4) Regulations (Northern Ireland) 1996**

Made - - - - *4th April 1996*
Coming into operation *19th April 1996*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue, 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) 1996 and shall come into operation on 19th April 1996.

Amendment of Schedule 1 to the Social Security (Contributions) Regulations

2. In Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(2) (application of Income Tax (Employments) Regulations 1973(3) to earnings-related contributions and Class 1A contributions) after Regulation 34 (succession to a business, etc.) there shall be inserted the following Regulation—

“Payments by cheque

34A. For the purposes of Regulations 26, 26A, 26C, 26D(4), 27A, 27B(5), 28A and 28B(6) where—

- (a) any payment to the Collector is made by cheque; and
- (b) the cheque is paid on its first presentation to the banker on whom it is drawn,

(1) 1992 c. 7; paragraph 6 of Schedule 1 was amended by S.R. 1995 No. 69
(2) S.R. 1979 No. 186; relevant amending regulations are S.R. 1985 No. 59, S.R. 1990 No. 110, S.R. 1991 No. 310, S.R. 1992 Nos. 41 and 280, S.R. 1993 No. 130, S.R. 1995 No. 91 and S.R. 1996 No. 30
(3) S.I.1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744
(4) Regulations 26 and 26A were substituted by S.R. 1991 No. 310 and amended by S.R. 1995 No. 91 and S.R. 1996 No. 30; Regulation 26C was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280; Regulation 26D was inserted by S.R. 1992 No. 280
(5) Regulation 27A was inserted by S.R. 1985 No. 59 and amended by S.R. 1990 No. 110, S.R. 1991 No. 310 and S.R. 1995 No. 91; Regulation 27B was inserted by S.R. 1991 No. 41 and amended by S.R. 1992 No. 280 and S.R. 1995 No. 91
(6) Regulations 28A and 28B were inserted by S.R. 1993 No. 130

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the payment shall be treated as made on the day on which the cheque was received by the Collector; and “pay”, “paid”, “unpaid” and “overpaid” shall be construed accordingly.”.

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

3rd April 1996

D. A. Baker
Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

4th April 1996

S. C. T. Matheson
C. W. Corlett
Two of the Commissioners of Inland Revenue

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 inserts a new Regulation 34A into Schedule 1 to the principal Regulations. The new Regulation provides, in relation to the payment of earnings-related and Class 1A contributions and the calculation of interest on such contributions which are overdue or repaid, that where any such payment is made by cheque, it shall be treated as made on the day on which the cheque is received by the Collector of Taxes.

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.