
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 433

**The Social Security (Contributions) (Amendment
No. 5) Regulations (Northern Ireland) 1996**

Amendment of regulation 1 of the principal Regulations

2. In regulation 1(2) of the principal Regulations (interpretation)—
- (a) after the definition of “company”(1) there shall be inserted the following definition—
- ““COMPS employment” means employment in respect of which minimum payments are made to a money purchase pension scheme contracted out under section 5(3) of the Pension Schemes (Northern Ireland) Act 1993(2) (requirements for certification of schemes);”;
- (b) after the definition of “contributory benefit”(3) there shall be inserted the following definitions—
- ““COSRS employment” means employment which qualifies an earner for a pension provided by a salary related scheme contracted out under section 5(2) of the Pension Schemes (Northern Ireland) Act 1993(4);
- “director” means—
- (a) in relation to a company whose affairs are managed by a board of directors or similar body, a member of that board or similar body;
- (b) in relation to a company whose affairs are managed by a single director or similar person, that director or person;
- (c) any person in accordance with whose directions or instructions the company’s directors as defined in paragraphs (a) and (b) of this definition are accustomed to act; and for this purpose a person is not to be treated as such a person by reason only that the directors act on advice given by him in his professional capacity;”.

(1) Definition of “company” was substituted by S.R. 1991 No. 106
(2) 1993 c. 49; section 5(3) is amended by Article 133(4) of, and paragraph 17 of Schedule 3 to, the Pensions (Northern Ireland) Order 1995 (S.I.1995/3213 (N.I. 22))
(3) Definition of “contributory benefit” was inserted by S.R. 1996 No. 430
(4) Section 5(2) is substituted by Article 133(3) of the Pensions (Northern Ireland) Order 1995