
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 433

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

Amendment of regulation 32 of the principal Regulations

4.—(1) Regulation 32 of the principal Regulations (return of contributions) shall be amended in accordance with paragraphs (2) and (3) of this regulation.

(2) In paragraph (2)(1)—

(a) for “Article 3(9) of the 1986 Order” there shall be substituted “section 40(1) of the Pension Schemes (Northern Ireland) Act 1993(2)”;

(b) for sub-paragraph (d) there shall be substituted the following sub-paragraphs—

“(d) any amount of primary Class 1 contributions at the percentages applying under section 37(1) of the Pension Schemes (Northern Ireland) Act 1993(3) (reduced rates of Class 1 contributions) in respect of COSRS employment as specified in head (i), (ii) or (iii) of this sub-paragraph—

(i) where the amount paid at the contracted-out percentage is equal to or exceeds 53 times the amount payable on earnings at the upper earnings limit for that year, the amount paid at the normal percentage in excess of 53 times the amount, calculated at the initial primary percentage rate specified in section 8(2)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (calculation of primary Class 1 contributions), payable on earnings at the lower earnings limit for that year and the amount paid at the contracted-out percentage if any;

(ii) where the amount paid at the contracted-out percentage is less than 53 times the amount payable on earnings at the upper earnings limit for that year, the amount paid at the normal percentage;

(iii) where no amount has been paid at the contracted-out percentage, the amount paid at the normal percentage;

(e) any amount of primary Class 1 contributions at the percentages applying under section 38A of the Pension Schemes (Northern Ireland) Act 1993(4) (reduced rates of Class 1 contributions, and rebates) in respect of COMPS employment as specified in head (i), (ii) or (iii) of this sub-paragraph—

(i) where the amount paid at the contracted-out percentage is equal to or exceeds 53 times the amount payable on earnings at the upper earnings limit for that year, the amount paid at the normal percentage in excess of 53 times the amount, calculated at the initial primary percentage rate specified in section 8(2)(a) of the Social Security Contributions and Benefits (Northern

(1) Paragraph (2) was amended by S.R. 1985 No. 260, S.R. 1988 No. 204 and S.R. 1989 No. 384

(2) Section 40(1) is amended by Article 160(a) of the Pensions (Northern Ireland) Order 1995

(3) Section 37(1) is substituted by Article 134(2) of the Pensions (Northern Ireland) Order 1995

(4) Section 38A is inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995

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- Ireland) Act 1992, payable on earnings at the lower earnings limit for that year and the amount paid at the contracted-out percentage if any;
- (ii) where the amount paid at the contracted-out percentage is less than 53 times the amount payable on earnings at the upper earnings limit for that year, the amount paid at the normal percentage;
 - (iii) where no amount has been paid at the contracted-out percentage, the amount paid at the normal percentage.”.
- (3) In paragraph (2A)(5)—
- (a) for “Article 3(9)” there shall be substituted “section 40(1)”;
 - (b) for “sub-paragraph (d) of that paragraph shall be returned before those specified in sub-paragraph (c)” there shall be substituted “sub-paragraph (c) of that paragraph shall be returned after those specified in sub-paragraphs (d) and (e)”.