
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 433

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

Amendment of Schedule 1 to the principal Regulations

7.—(1) Schedule 1 to the principal Regulations (application of Income Tax (Employments) Regulations 1973⁽¹⁾ to earnings-related contributions and Class 1A contributions) shall be amended in accordance with paragraphs (2) to (4) of this regulation.

(2) In Regulation 13A⁽²⁾ (recording of Class 1A contributions) for “75 days” there shall be substituted “105 days”.

(3) In Regulation 26C⁽³⁾ (payment of Class 1A contributions)—

(a) in paragraph (1)—

(i) “the provisions of paragraph (2) of this Regulation and to” shall be omitted,

(ii) for “19th June” there shall be substituted “19th July”;

(b) paragraph (2) shall be omitted.

(4) In—

(a) Regulation 27(2A) and (3)(b)⁽⁴⁾ (employer failing to pay earnings-related contributions or Class 1A contributions);

(b) Regulation 27B(1), (2)(a), (3) and (5)⁽⁵⁾ (specified amount of Class 1A contributions);

(c) Regulation 28(1)(b)⁽⁶⁾ (recovery of earnings-related contributions or Class 1A contributions);

(d) Regulation 32(5)⁽⁷⁾ (inspection of employer’s records), “or (2)” shall be omitted.

(1) S.I.1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744

(2) Regulation 13A was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280

(3) Regulation 26C was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280

(4) Paragraphs (2A) and (3) were added and substituted respectively by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280

(5) Regulation 27B was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280 and S.R. 1995 No. 91

(6) Regulation 28 was substituted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280

(7) Paragraph (5) was added by S.R. 1981 No. 30 and amended by S.R. 1984 No. 43 and S.R. 1992 No. 41