EXPLANATORY NOTE

(This note is not part of the Regulations.)

Regulation 2, except for paragraph (7)(b), substitutes for references to the Social Security (Northern Ireland) Act 1975 throughout the Social Security (Invalid Care Allowance) Regulations (Northern Ireland) 1976 ("the principal Regulations") equivalent references to the Social Security Contributions and Benefits (Northern Ireland) Act 1992.

Regulation 8(1) of the principal Regulations provides that a person is not to be treated as gainfully employed on any day in a week unless his earnings in the immediately preceding week have exceeded a specified amount and paragraph (2) sets out earnings which are to be disregarded for the purposes of paragraph (1). Regulation 2(7)(b) of these Regulations omits regulation 8(2)(c) of the principal Regulations which provides that there is to be so disregarded a person's earnings in the week immediately preceding the week in respect of which that person (if his earnings in that week were disregarded) would first become entitled to an invalid care allowance.

Regulation 3 makes a saving provision in respect of any continuous period of entitlement before 25th November 1996.

Regulation 4 makes a consequential revocation.

These Regulations correspond 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.