
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 566

**The Social Security (Contributions) (Amendment
No. 6) Regulations (Northern Ireland) 1996**

Amendment of regulation 1 of the principal Regulations

2. In regulation 1(2) of the principal Regulations (interpretation) after the definition of “standard rate” there shall be inserted the following definition—

““trading arrangements” in relation to any asset (including a voucher) shall be construed in accordance with section 203K(2)(a) and (3) of the Income and Corporation Taxes Act 1988(1) (trading arrangements);”.