
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 180

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment
No. 4) Regulations (Northern Ireland) 1997**

Made - - - - *24th March 1997*

Coming into operation *6th April 1997*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3) and 171(1) to (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1997 and shall come into operation on 6th April 1997.

Amendment of regulation 19 of the Social Security (Contributions) Regulations

2. In regulation 19(1) of the Social Security (Contributions) Regulations (Northern Ireland) 1979(2) (payments to be disregarded) after sub-paragraph (v)(3) there shall be added the following sub-paragraph—

“(w) a payment of, or contribution towards, expenditure incurred on providing work-related training which by virtue of sections 200B, 200C and 200D of the Income and Corporation Taxes Act 1988(4) (work-related training) is not to be taken as an emolument of the office or employment.”.

(1) 1992 c. 7
(2) S.R. 1979 No. 186; relevant amending regulations are S.R. 1997 No. 163
(3) Sub-paragraph (v) was added by S.R. 1997 No. 163
(4) 1988 c. 1

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland
on

L.S.

24th March 1997.

John O'Neill
Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 (“the principal Regulations”).

Regulation 2 amends regulation 19(1) of the principal Regulations by excluding, from the computation of a person’s earnings for the purposes of earnings-related contributions, payments by way of expenditure incurred on the provision of work-related training which are not to be taken as emoluments of the office or employment by virtue of sections 200B to 200D of the Income and Corporation Taxes Act 1988 (inserted by the Finance Act 1997 (c. 16)).

These Regulations make in relation to Northern Ireland only provision corresponding 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.