
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 382

Statutory Paternity Pay and Statutory Adoption Pay (Persons Abroad and Mariners) Regulations (Northern Ireland) 2002

Mariners

8.—(1) In this regulation, “foreign-going ship”, “home-trade ship” and “mariner” have the same meanings as in Case C of Part 9 of the Contributions Regulations (mariners) and the expressions “ship” and “ship or vessel”, except in paragraph (3), include hovercraft.

(2) A mariner engaged in employment on board a home-trade ship with an employer who has a place of business within the United Kingdom shall be treated as an employee for the purposes of Parts XIIZA and XIIZB of the Act, notwithstanding that he may not be employed in Northern Ireland.

(3) A mariner who is engaged in employment—

- (a) on a foreign-going ship; or
- (b) on a home-trade ship with an employer who does not have a place of business within the United Kingdom,

shall not be treated as an employee for the purposes of Parts XIIZA and XIIZB of the Act, notwithstanding that he may have been employed in Northern Ireland.