

2015 No. 163

HOUSING; RATES; SOCIAL SECURITY

**The Social Security (Miscellaneous Amendments No. 2)
Regulations (Northern Ireland) 2015**

Made - - - - *16th March 2015*

Coming into operation - *6th April 2015*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by Articles 39(1) and 47(1) of the Child Support (Northern Ireland) Order 1991(a), sections 122(1)(a) and (d), 132(3) and (4)(b), 132A(2) and (3) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), Articles 6(5), 14(1) and (4) and 36(1) and (2) of the Jobseekers (Northern Ireland) Order 1995(c), Articles 11(6) and 74(1) and (5) of the Social Security (Northern Ireland) Order 1998(d), and now vested in it(e) and sections 17(1) and (3) and 25(2) of the Welfare Reform Act (Northern Ireland) 2007(f).

Regulations 6 and 7 are made with the consent of the Department Finance and Personnel(g).

The Social Security Advisory Committee has agreed that proposals in respect of these regulations should not be referred to it(h).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Miscellaneous Amendments No. 2) Regulations (Northern Ireland) 2015 and shall come into operation on 6 April 2015.

(2) The Interpretation Act (Northern Ireland) 1954(i) shall apply to these Regulations as it applies to an Act of the Assembly.

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- (a) 1991/2628(N.I.23)
(b) 1992 c.7; section 132A was inserted by paragraph 3 of Schedule 2 to the State Pension Credit Act (Northern Ireland) 2002 (c. 14 (N.I.)) and section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c.21)
(c) S.I. 1995/2705 (N.I. 15); Article 36(2) was amended by paragraph 55 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)
(d) S.I. 1998/1506 (N.I. 10); Article 74(1) was amended by paragraph 17(2) of Schedule 4 to the Tax Credits Act 2002
(e) See Article 8(b) of S.R. 1999 No. 481
(f) 2007 c.2 (N.I.)
(g) See section 171(6A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by Article 3(3) of the Social Security (Amendment) (Northern Ireland) Order 1993 (S.I. 1993/1579 (N.I.8)); see also Article 6(b) of S.R. 1999 No. 481
(h) See section 150(1)(b) of the Social Security Administration (Northern Ireland) Act 1992 (c.8)
(i) 1954 c. 33 (N.I.)

Amendments of the Income Support (General) Regulations

2. In regulation 39(2)(a) of the Income Support (General) Regulations (Northern Ireland) 1987(a) (deduction of tax and contributions for self-employed earners)—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”;
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Child Support (Maintenance Assessments and Special Cases) Regulations

3. In paragraphs 2A(4)(a) and 3(6)(a) of Schedule 1 to the Child Support (Maintenance Assessments and Special Cases) Regulations (Northern Ireland) 1992(b)(calculation of N and M) for “section 11(1) or, as the case may be, (3)” substitute “section 11(2) or, as the case may be, (8)”.

Amendment of the Jobseeker’s Allowance Regulations

4. In regulation 102(2)(a) of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996(c)(deduction of tax and contributions for self-employed earners)—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”;
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Child Support (Maintenance Calculations and Special Cases) Regulations

5. In paragraph 7(5)(a) of the Schedule to the Child Support (Maintenance Calculations and Special Cases) Regulations (Northern Ireland) 2001(d) (net weekly income) for “section 11(1) or, as the case may be, (3)” substitute “section 11(2) or, as the case may be, (8)”.

Amendment of the Housing Benefit Regulations

6.—(1) The Housing Benefit Regulations (Northern Ireland) 2006(e) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 31(c) (disregard of changes in tax, contributions etc.) for “small earnings exception” substitute “small profits threshold”.

(3) In regulation 36(2)(a) (deduction of tax and contributions of self-employed earners)—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”;
- (c) for “small earnings exception” substitute “small profits threshold”.

(a) S.R. 1987 No. 459; regulation 39(2)(a) was amended by regulation 4(13) of S.R. 1993 No. 373
(b) S.R. 1992 No. 341; revoked with savings by regulation 9(2) of and the Schedule to S.R. 2012 No. 438
(c) S.R. 1996 No. 198; relevant amending Regulations are S.R. 1996 No. 503, S.R. 1999 Nos. 342 and 428 (C.32), S.R. 2007 No. 306 and S.R. 2009 No. 92
(d) S.R. 2001 No. 18; revoked with savings by regulation 9(2) of and the Schedule to S.R. 2012 No. 438
(e) S.R. 2006 No. 405

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations

7.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006^(a) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 32(c) (disregard of changes in tax, contributions etc.) for “small earnings exception” substitute “small profits threshold”.

(3) In regulation 38(2)(a) (deduction of tax and contributions of self-employed earners)—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”; and
- (c) for “small earnings exception” substitute “small profits threshold”.

Amendment of the Employment and Support Allowance Regulations

8. In regulation 99(3)(a) of the Employment and Support Allowance Regulations (Northern Ireland) 2008^(b) (deduction of tax and contributions for self-employed earners)—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “(3)” substitute “(8)”; and
- (c) for “small earnings exception” substitute “small profits threshold”.

Sealed with the Official Seal of the Department for Social Development on 16th March 2015

(L.S.)

Anne McCleary
A senior officer of the Department for Social development

The Department of Finance and Personnel consents to regulations 6 and 7.

Sealed with the Official Seal of the Department of Finance and Personnel on 16th March 2015

(L.S.)

Emer Morelli
A senior officer of the Department of Finance and Personnel

(a) S.R. 2006 No. 406
(b) S.R. 2008 No. 280

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend a number of different regulations relating to social security in consequence of certain provisions of Schedule 1 to the National Insurance Act 2015 (c. 5) (“the 2015 Act”) coming into operation. Paragraph 12 of Schedule 1 to the 2015 Act substitutes section 11 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c.7), which relates to liability for Class 2 National Insurance contributions. From 6th April 2015 self-employed earners with profits in a tax year of £5,965 (the Small Profits Threshold) or over will pay Class 2 contributions via the Self-Assessment system.

Regulation 1 provides for citation, commencement and interpretation.

Regulations 2 to 8 amend the following regulations:

- the Income Support (General) Regulations (Northern Ireland) 1987;
- the Child Support (Maintenance Assessments and Special Cases) Regulations (Northern Ireland) 1992;
- the Jobseeker’s Allowance Regulations (Northern Ireland) 1996;
- the Child Support (Maintenance Calculations and Special Cases) Regulations (Northern Ireland) 2001;
- the Housing Benefit Regulations (Northern Ireland) 2006;
- the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006;
- the Employment and Support Allowance Regulations (Northern Ireland) 2008,

in particular so as to align the language and legislative references with those contained in the 2015 Act.

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