
 S T A T U T O R Y I N S T R U M E N T S

2000 No. 2078**SOCIAL SECURITY, NORTHERN IRELAND**
**The Social Security (Contributions) (Amendment No. 7)
 (Northern Ireland) Regulations 2000**

Made - - - - - *28th July 2000*
Laid before Parliament *31st July 2000*
Coming into force - - *1st September 2000*

The Treasury, with the concurrence of the Department for Social Development(a), in exercise of the powers conferred on them by section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 7) (Northern Ireland) Regulations 2000 and shall come into force on 1st September 2000.

Amendment of the Social Security (Contributions) Regulations (Northern Ireland) 1979

2. In paragraph (1) of regulation 19 of the Social Security (Contributions) Regulations (Northern Ireland) 1979(c) (payments to be disregarded) after sub-paragraph (w)(d) insert—

“(wa) any amount in respect of expenditure which by virtue of section 200E of the Income and Corporation Taxes Act 1988 (exemption for education and training funded by employers)(e) is not to be taken to be included in the emoluments of the employee from the office or employment for the purposes of Schedule E;”.

Jim Dowd
Greg Pope

28th July 2000

Two of the Lords Commissioners of Her Majesty’s Treasury

The Department for Social Development hereby concurs.

Sealed with the Official Seal of the Department for Social Development on 28th July 2000.

John O’Neill
 Senior Officer of the Department for Social Development

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- (a) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) were transferred to the Department for Social Development by the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).
 (b) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).
 (c) S.R. 1979 No. 186. The relevant amending instrument is S.R. 1997 No. 180.
 (d) Sub-paragraph (w) was inserted by regulation 2 of S.R. 1997 No. 180.
 (e) 1988 c. 1. Section 200E is inserted by section 58 of the Finance Act 2000 (c. 17).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979 No. 186).

Regulation 2 inserts a new sub-paragraph (wa) into regulation 19(1) of the 1979 Regulations (payments to be disregarded in the computation of earnings). The new sub-paragraph relates to payments made by an employer to an employee's individual learning account (for which grants are payable under section 109 of the Learning and Skills Act 2000 (c. 21)). Such payments by employers are to be disregarded in computing the amount of the employee's earnings for the purposes of earnings-related contributions. To qualify for disregard, the payment must be taken not to be included in computing the emoluments of the office or employment for income tax purposes by virtue of section 200E (exemptions for education and training funded by employers) of the Income and Corporation Taxes Act 1988 (c.1).

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