
STATUTORY INSTRUMENTS

2003 No. 733

SOCIAL SECURITY, NORTHERN IRELAND

The Social Security (Categorisation of Earners)
Amendment (Northern Ireland) Regulations 2003

| | | |
|-------------------------------|---------|------------------------|
| <i>Made</i> | - - - - | <i>14th March 2003</i> |
| <i>Laid before Parliament</i> | | <i>14th March 2003</i> |
| <i>Coming into force</i> | - - | <i>6th April 2003</i> |

The Treasury, in exercise of the powers conferred upon them by sections 2(2)(b) and (2A) and 7(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1), with the concurrence of the Department for Social Development insofar as required(2), hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Categorisation of Earners) Amendment (Northern Ireland) Regulations 2003, and shall come into force on 6th April 2003.

Interpretation

2. In these Regulations “the principal Regulations” means the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978(3), and a reference to a numbered Schedule is a reference to the Schedule to the principal Regulations bearing that number.

Amendment of Schedule 1

3. In paragraph 5A of Schedule 1 (entertainers treated as employed earners)(4) for the entry in Column (B) substitute—

-
- (1) 1992 c. 7. Section 2(2A) was substituted by paragraph 10 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30). Section 7 was amended, and subsection (3) added, by paragraph 8 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).
- (2) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S. R. 1999 No. 481).
- (3) S.R. 1978 No. 401. The relevant amending Regulation is S.R. 1998 No. 250: see also S.R. 1999 No. 2 which continued the operation of the amendment made by S.R. 1998 No. 250.
- (4) Paragraph 5A was added by regulation 3 of S.R. 1998 No. 250. It originally applied only until 31.1.1999 (see regulation 5 *ibid.*), but that limitation was removed by regulation 2 of S.R. 1999 No. 2.

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

“5A. Any person in employment described in paragraph 5A in column (A) whose remuneration in respect of that employment does not include any payment by way of salary.

For the purposes of this paragraph “salary” means payments—

- (a) made for services rendered;
- (b) paid under a contract for services;
- (c) where there is more than one payment, payable at a specific period or interval; and
- (d) computed by reference to the amount of time for which work has been performed.”.

Amendment of Schedule 3

4. In paragraph 8 of Schedule 3 (person treated as the secondary contributor in respect of the employment)(5) for the entry in Column (B) substitute—

“8. The producer of the entertainment in respect of which the payments of salary are made to the person mentioned in paragraph 5A of Column (B) of Schedule 1.”.

14th March 2003

Jim Fitzpatrick
John Heppell
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 14th March 2003

L.S.

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

(5) Paragraph 8 was added by regulation 4 of S.R. 1998 No. 250, subject to the limitation mentioned in the previous footnote. The limitation was removed as mentioned there.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 (S.R. 1978 No. 401) (“the principal Regulations”).

Regulation 1 provides for the citation and commencement of the Regulations and regulation 2 for interpretation.

Regulation 3 amends Schedule 1 to the principal Regulations by substituting a new paragraph 5A for that added to Schedule 1 by regulation 3 of S.R. 1998 No. 250. That regulation would originally have applied only until 31st January 1999, but the temporal limitation was removed by regulation 2 of S.R. 1999 No. 2. As substituted, paragraph 5A provides that an entertainer’s employment is to be treated as employed earner’s employment unless his remuneration does not include any payment by way of salary (as defined).

Regulation 4 makes an amendment to Schedule 3 to the principal Regulations, the effect of which is to treat the producer of the entertainment, in respect of which the payment of salary is made, as the secondary contributor for the purposes of making secondary Class 1 contributions.