

---

STATUTORY INSTRUMENTS

---

**2000 No. 748**

**SOCIAL SECURITY, NORTHERN IRELAND**

**The Social Security Contributions (Notional  
Payment of Primary Class 1 Contribution)  
(Northern Ireland) Regulations 2000**

|                               |         |                        |
|-------------------------------|---------|------------------------|
| <i>Made</i>                   | - - - - | <i>14th March 2000</i> |
| <i>Laid before Parliament</i> |         | <i>14th March 2000</i> |
| <i>Coming into force</i>      | - -     | <i>6th April 2000</i>  |

The Treasury, with the concurrence of the Department for Social Development in so far as required(1), in exercise of the powers conferred on them by sections 3(2), 6A(2) and (7), 119, 121(1) and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), and of all other powers enabling them in that behalf, and the Commissioners of Inland Revenue, in exercise of the powers conferred on them by paragraphs 1(1) and (8A) and 6(1) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(3), and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Social Security Contributions (Notional Payment of Primary Class 1 Contribution) (Northern Ireland) Regulations 2000 and shall come into force on 6th April 2000.

**Interpretation**

2. In these Regulations unless the context otherwise requires—

- 
- (1) 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 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).
- (2) 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) (“the Transfer of Functions Order”). Section 6A was inserted by paragraph 3 of Schedule 10 to the Welfare Reform and Pensions Act 1999 (c. 30) with effect from 22nd December 1999 by virtue of article 2(a) of S.I. 1999/3420 (C. 92). Section 119 was amended by paragraph 25 of Schedule 3 to the Transfer of Functions Order. Section 121(1) is cited because of the meaning ascribed to the word “prescribe”. Section 171 was amended by paragraph 28 of Schedule 3 to the Transfer of Functions Order.
- (3) Paragraph 1 was amended by paragraph 30 of Schedule 3 to the Transfer of Functions Order, and paragraph 6(1) was amended by paragraph 34(2) of that Order.

“the Contributions and Benefits Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

“the principal Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(4);

“section 6A(2)” means section 6A(2) of the Contributions and Benefits Act.

### Introductory

3. Section 6A(2) (notional payment of primary Class 1 contribution where in any tax week payment of earnings is not less than the current lower earnings limit but does not exceed the current primary threshold) has effect subject to the modifications and exceptions prescribed by regulations 4 to 6 of these Regulations.

### Prescribed modifications and exceptions

4. The modification prescribed by this regulation is that section 6A(2) has effect to the extent only that, if the amount of earnings paid in the tax week concerned had exceeded the current primary threshold, the earner would have been liable or entitled under the Contributions and Benefits Act and the principal Regulations to pay a primary Class 1 contribution in respect of those earnings.

5. The exception prescribed by this regulation is that section 6A(2) does not have effect for the purposes of regulation 32 of the principal Regulations (return of contributions)(5).

6. The modification prescribed by this regulation is that, where the earner is a woman who has made an election under regulation 98 of the principal Regulations(6) (elections by married women and widows for liability to pay primary Class 1 contributions at the reduced rate) and that election has not ceased to have effect, section 6A(2) has effect as if the primary Class 1 contribution there referred to had been paid at the reduced rate.

### Consequential amendments to the principal Regulations

7. In regulation 2 of the principal Regulations(7) (earnings periods) after the word “payable” there shall be inserted the words “or, where section 6A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 applies, treated as having been paid,”.

8. In regulation 115B of the principal Regulations(8) (certain volunteer development workers to be self-employed earners) after the word “payable” there shall be inserted the words “or, where section 6A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 applies, are treated as having been paid”.

9.—(1) Schedule 1 to the principal Regulations (application of the Income Tax (Employments) Regulations 1973(9) to earnings-related contributions and Class 1A contributions) shall be amended in accordance with the following provisions of this regulation.

(2) In regulation 13(6)(b)(10) (calculation of deduction)—

---

(4) S.R. 1979 No. 186; relevant amending instruments are S.R. 1983 No. 8, 1983 No. 70, 1984 No. 43, 1986 No. 71, 1987 No. 143, 1987 No. 468, 1988 No. 204, 1992 No. 41, 1992 No. 280, 1996 No. 188, 1996 No. 433, 1999 No. 117, 1999 No. 118, and S.I. 1986/1888 (N.I. 18).

(5) Regulation 32 was amended by S.R. 1984 No. 43, regulation 11, S.R. 1987 No. 468, regulation 6, S.R. 1988 No. 204, regulation 3, S.R. 1992 No. 41, regulation 3, S.R. 1996 No. 188, regulation 4, S.R. 1996 No. 433, regulation 4(2) and (3), S.R. 1999 No. 117, regulation 6 and S.R. 1999 No. 118, regulation 12.

(6) Regulation 98 was amended by S.R. 1983 No. 70, regulation 2 and S.I. 1986/1888 (N.I. 18), Article 19(1)(a).

(7) Regulation 2 was amended by S.R. 1983 No. 8, regulation 3 and S.R. 1987 No. 143, regulation 3.

(8) Regulation 115B was inserted by S.R. 1986 No. 71, regulation 2.

(9) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744.

(10) Regulation 13(6) was substituted by S.R. 1999 No. 118, regulation 20(3)(a).

- (a) for heads (ii) and (iii) there shall be substituted the following heads—
    - “(ii) earnings which exceed the current lower earnings limit but do not exceed the current primary threshold,
    - (iii) earnings which exceed the current primary threshold but do not exceed the current secondary threshold,
    - (iiia) earnings which exceed the current secondary threshold but do not exceed the current upper earnings limit.”;
  - (b) in head (iv) for “(iii)” there shall be substituted “(iiia)”.
- (3) In regulation 25(a)(**11**) (certificate of contributions paid)—
- (a) for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
    - “(i) the amount of any earnings up to and including the current lower earnings limit where earnings equal or exceed that figure;
    - (ia) the amount of any earnings in respect of which primary Class 1 contributions were, by virtue of section 6A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, treated as having been paid, which exceed the current lower earnings limit but do not exceed the current primary threshold, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were, by virtue of that section and regulation 98 of the Main Regulations, treated as having been paid at the reduced rate;
    - (ib) the amount of any earnings in respect of which primary Class 1 contributions were payable which exceed the current primary threshold but do not exceed the current secondary threshold, other than earnings from non-contracted-out employment in respect of which Class 1 contributions were payable at the reduced rate;
    - (ic) the amount of any earnings in respect of which primary Class 1 contributions were payable which exceed the current secondary threshold but do not exceed the current upper earnings limit, other than earnings from non-contracted-out employment in respect of which primary Class 1 contributions were payable at the reduced rate.”;
  - (b) for sub-paragraph (iii) there shall be substituted the following sub-paragraph—
    - “(iii) the amount of the earnings, if any, recorded under sub-paragraphs (ia) to (ic) of this paragraph, above the current lower earnings limit, in respect of which primary Class 1 contributions were payable or, where section 6A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and regulation 98 of the Main Regulations applies, were treated as having been paid, at the reduced rate.”;
  - (c) in sub-paragraphs (v) and (vi) before the words “lower earnings limit”, in each place where they occur, there shall be inserted the word “current”.
- (4) In regulation 30(1)(c)(i)(**12**) (return by employer at end of year) for the words “heads (i) to (iii)” there shall be substituted the words “heads (i) to (iiia)”.

---

(11) Regulation 25(a) was substituted by S.R. 1992 No. 280, regulation 3(4) and amended by S.R. 1999 No. 118, regulation 20(4).

(12) Regulation 30(1)(c) was substituted by S.R. 1999 No. 118, regulation 20(5)(a).

---

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

---

9th March 2000

*Bob Ainsworth*  
*Greg Pope*  
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 13th March 2000.

L.S.

*John O'Neill*  
Senior Officer of the  
Department for Social Development

14th March 2000

*Steve Matheson*  
*Tim Flesher*  
Two of the Commissioners of Inland Revenue

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 6A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) (inserted by paragraph 3 of Schedule 10 to the Welfare Reform and Pensions Act 1999 (c. 30)) (“section 6A”) provides that, subject to any prescribed exceptions or modifications, a primary Class 1 contribution shall be treated, for any purposes relating to contributory benefits, as having been paid where in any tax week a payment of earnings to an earner in respect of his employment is not less than the current lower earnings limit but does not exceed the current primary threshold. These Regulations prescribe exceptions and modifications and also make consequential amendments to the Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979 No. 186) (“the principal Regulations”).

Regulation 1 provides for citation and commencement, regulation 2 provides for interpretation and regulation 3 introduces regulations 4 to 6.

Regulation 4 provides by way of a prescribed modification that section 6A has effect only to the extent that a primary Class 1 contribution would have been payable under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and the principal Regulations if in the tax week concerned the earnings had exceeded the current primary threshold.

Regulation 5 provides by way of a prescribed exception that section 6A does not have effect for the purposes of regulation 32 of the principal Regulations (return of contributions).

Regulation 6 provides by way of a prescribed modification that, where an election under regulation 98 of the principal Regulations (elections by married women and widows for liability to pay primary Class 1 contributions at the reduced rate) is in force, section 6A has effect as if the deemed payment of the primary Class 1 contribution had been made at the reduced rate.

Regulation 7 makes consequential amendments to regulation 2 of the principal Regulations (earnings periods), and regulation 8 makes consequential amendments to regulation 115B of the principal Regulations (certain volunteer development workers to be self-employed earners).

Regulation 9 makes consequential amendments to the following regulations contained in Schedule 1 to the principal Regulations (income tax PAYE regulations applied to contributions with modifications)—regulations 13 (calculation of deduction), 25 (certificate of contributions paid) and 30 (return by employer at end of year).