

1988 No. 204

SOCIAL SECURITY**The Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1988***Made* 8th June 1988*Coming into operation* 1st July 1988

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 3(2) and (3) of, and paragraph 6(1)(h) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1988 and shall come into operation on 1st July 1988.

(2) In these regulations “the principal regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(b).

Amendment of regulation 19 of the principal regulations

2. In regulation 19(1) of the principal regulations (payments to be disregarded) after sub-paragraph (i) there shall be added the following sub-paragraph—

“(j) a payment which by virtue of section 643(1) of the Income and Corporation Taxes Act 1988(c) (employer’s contributions) is not regarded as an emolument of the employment chargeable to tax under Schedule E.”

Amendment of regulation 32 of the principal regulations

3. In regulation 32 of the principal regulations (return of contributions)—

(a) in paragraph (2) for “they” there shall be substituted “and the Department has not been given notice under Article 3(9) of the 1986 Order (definition of earner’s chosen scheme), the contributions”;

(b) after paragraph (2) there shall be inserted the following paragraph—

“(2A) Where an application under this regulation has been made for the return of contributions paid in excess of the amount prescribed in the

(a) 1975 c. 15; paragraph 6(1)(h) of Schedule 1 was amended by paragraph 1 of Schedule 9 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18))

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1984 No. 43, S.R. 1985 Nos. 61 and 260 and S.R. 1987 No. 143

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said regulation 17 and the Department has been given notice under the said Article 3(9), the contributions shall, subject to paragraph (3) of this regulation, be returned in the order of priority specified in paragraph (2) of this regulation, save that the contributions specified in sub-paragraph (d) of that paragraph shall be returned before those specified in sub-paragraph (c).”;

(c) in paragraph (3) for “above” there shall be substituted “of paragraph (2) of this regulation”.

Amendment of regulation 35 of the principal regulations

4. In regulation 35(1) of the principal regulations (calculation of return of contributions) after sub-paragraph (d) there shall be added the following sub-paragraphs—

“(e) the amount of any minimum contributions paid by the Department under Article 3 of the 1986 Order (minimum contributions to personal pension schemes);

(f) the amount of any payment made by the Department under Article 9 of the 1986 Order (schemes becoming contracted-out between 1986 and 1993).”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 8th June 1988.

(L.S.)

P. A. Conliffe

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations"). They correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30), are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.

Regulation 2 amends regulation 19 of the principal regulations to provide that payments made by an employer under personal pension arrangements which have been made by his employee and approved by the Board of Inland Revenue under Chapter IV of Part XIV of the Income and Corporation Taxes Act 1988 shall be excluded from the computation of that employee's earnings for the purposes of earnings-related contributions.

Regulation 3 amends regulation 32 of the principal regulations to provide for a different order of priority for the return of overpaid contributions where the Department has been given notice under Article 3(9) of the Social Security (Northern Ireland) Order 1986 ("the 1986 Order"). It also makes a consequential amendment.

Regulation 4 amends regulation 35 of the principal regulations to require the Department to deduct from overpaid earnings-related contributions, before they are repaid, the amount of any minimum contributions paid by the Department under Article 3 of the 1986 Order and the amount of any payment made by the Department under Article 9 of the 1986 Order.