

1995 No. 146

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)
Regulations (Northern Ireland) 1995**

Made 5th April 1995

Coming into operation 6th April 1995

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 the Social Security Contributions and Benefits (Northern Ireland) Act 1992(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) 1995 and shall come into operation on 6th April 1995.

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

Amendment of regulation 18 of the principal regulations

2. In regulation 18(c) of the principal regulations (calculation of earnings)—

- (a) in paragraph (2) for “or (8)” there shall be substituted “, (8) or (9)”;
 (b) after paragraph (8) there shall be added the following paragraph—

“(9) The amount of earnings which is comprised in any payment by way of the conferment of a beneficial interest in any asset, including any voucher, falling within paragraph 9C of Schedule 1A to these regulations and which falls to be taken into account in the computation of a person’s earnings shall, for the purposes of earnings-related contributions, be calculated or estimated by reference to the amount obtainable under the trading arrangements in question as if that amount were obtained on the day on which the beneficial interest was conferred.”.

(a) 1992 c. 7

(b) 1979 No. 186; relevant amending regulations are S.R. 1991 No. 490, S.R. 1993 No. 463 and S.R. 1994 No. 328

(c) Paragraphs (2) to (6) were added by S.R. 1991 No. 490; paragraphs (6) and (7) were substituted by S.R. 1993 No. 463; paragraph (8) was added by S.R. 1994 No. 328 which also amended paragraph (2)

Amendment of Schedule 1A to the principal regulations

3. In Schedule 1A to the principal regulations(a) (assets not to be disregarded as payments under regulation 19(1)(d)(b))—

(a) after paragraph 9B there shall be inserted the following paragraph—

“9C. Any other asset, including any voucher, for which trading arrangements exist and any voucher capable of being exchanged for such an asset.”;

(b) in paragraph 16 after “paragraph 9B” there shall be inserted “or 9C”;

(c) after paragraph 18 there shall be added the following paragraph—

“19. For the purposes of paragraph 9C of this Schedule “trading arrangements” has the meaning assigned to it in section 203K(2)(a) of the Income and Corporation Taxes Act 1988(c).”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 5th April 1995.

(L.S.)

D. A. Baker

Assistant Secretary

(a) Schedule 1A was inserted by S.R. 1991 No. 490; paragraphs 9A and 9B were inserted, and paragraphs 15 and 16 were added, by S.R. 1993 No. 463; paragraphs 5 and 9A were amended, paragraphs 9ZA and 9ZB were inserted, and paragraphs 17 and 18 were added, by S.R. 1994 No. 328

(b) Sub-paragraph (d) was amended by S.R. 1991 No. 490

(c) 1988 c. 1; section 203K was inserted by section 131 of the Finance Act 1994 (c. 9)

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations").

Regulation 2 amends regulation 18 of the principal regulations so that where a payment of earnings is made by conferring a beneficial interest in certain assets for which trading arrangements exist, the amount of the payment is to be established by reference to the amount obtainable under those arrangements.

Regulation 3 inserts paragraph 9C into, and adds paragraph 19 to, Schedule 1A to the principal regulations. Paragraph 9C refers to assets, including vouchers, for which trading arrangements exist and vouchers for such assets. Paragraph 19 defines the term "trading arrangements" by reference to section 203K(2)(a) of the Income and Corporation Taxes Act 1988.

These regulations make in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Social Security in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.