

1995 No. 479

SOCIAL SECURITY

**The Social Security (Credits) (Amendment) Regulations
(Northern Ireland) 1995**

Made 18th December 1995

Coming into operation 29th January 1996

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 22(5) 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 and commencement

1. These Regulations may be cited as the Social Security (Credits) (Amendment) Regulations (Northern Ireland) 1995 and shall come into operation on 29th January 1996.

Insertion of regulation 7C in the Social Security (Credits) Regulations

2. In the Social Security (Credits) Regulations (Northern Ireland) 1975(b) after regulation 7B(c) (credits for disability working allowance) there shall be inserted the following regulation—

“Credits for family credit

7C.—(1) For the purposes of entitlement to a Category A or a Category B retirement pension, a widowed mother’s allowance or a widow’s pension by virtue of a person’s earnings or contributions, where family credit is paid for any week in respect of—

(a) an employed earner; or

(b) a self-employed earner who is excepted from liability to pay Class 2 contributions by virtue of his earnings being less than, or being treated by regulations as less than, the amount specified in section 11(4) of the Contributions and Benefits Act(d) (exception from liability for Class 2 contributions on account of small earnings),

that person shall, subject to paragraphs (4) and (5), be credited with earnings equal to the lower earnings limit then in force in respect of that week.

(a) 1992 c. 7

(b) S.R. 1975 No. 113; relevant amending regulations are S.R. 1988 No. 276, S.R. 1991 No. 528 and S.R. 1995 No. 150

(c) Regulation 7B was inserted by S.R. 1991 No. 528

(d) Section 11(4) was amended by S.R. 1995 No. 79; definition of “the Contributions and Benefits Act” was inserted into S.R. 1975 No. 113 by S.R. 1995 No. 150; see also regulation 25 of S.R. 1979 No. 186

(2) The reference in paragraph (1) to the person in respect of whom family credit is paid—

(a) where it is paid to one of a married or unmarried couple, is a reference to the member of that couple specified in paragraph (3); and

(b) in any other case, is a reference to the person to whom it is paid.

(3) The member of a married or unmarried couple specified for the purposes of paragraph (2)(a) is—

(a) where only one member is assessed for the purposes of the award of family credit as having income consisting of earnings, that member;

(b) where both members are so assessed, the member with the higher earnings; or

(c) where the earnings of each member are assessed as equal, the member to whom family credit is paid.

(4) Paragraph (1) shall not apply—

(a) to a person in respect of any week where he is entitled to be credited with earnings under regulation 9 in respect of the same week; or

(b) to a woman in respect of any week in any part of which she is a married woman in respect of whom an election made by her under regulations made under section 19(4) of the Contributions and Benefits Act(a) (reduced rate liability) has effect.

(5) Paragraph (1) only applies to a person if the date on which he attains or is due to attain pensionable age(b) falls after 5th April 1999 and, in relation to such persons, has effect in respect of any week falling wholly or partly within the 1995-96 and subsequent years(c).

(6) In this regulation “married couple” and “unmarried couple” have the same meaning as in Part VII of the Contributions and Benefits Act.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 18th December 1995.

(L.S.)

Kenneth L. Millar

Assistant Secretary

(a) See Case C of Part VIII of S.R. 1979 No. 186

(b) See Article 123 of, and Part I of Schedule 2 to, the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)), which provide for the progressive equalisation of pension age for men and women from 6th April 2010

(c) Definition of “year” was inserted into S.R. 1975 No. 113 by S.R. 1988 No. 276

(This note is not part of the Regulations.)

These Regulations further amend the Social Security (Credits) Regulations (Northern Ireland) 1975 by inserting a new regulation 7C. This applies for the purposes of entitlement to a Category A or B retirement pension, widowed mother's allowance or widow's pension and provides for a person to be credited with earnings equal to the lower earnings limit in respect of weeks for which family credit is paid to him. Provision is made, in a case where family credit is paid to one of a married or unmarried couple, as to which member of the couple is to be credited with earnings.

The new regulation 7C applies only in respect of persons due to reach pensionable age after 5th April 1999 and has effect in relation to the 1995-96 and subsequent tax years.

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.