
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 382

Statutory Paternity Pay and Statutory Adoption Pay (Persons Abroad and Mariners) Regulations (Northern Ireland) 2002

Treatment of certain persons absent from Northern Ireland as employees

4. Subject to regulation 8(3), where a person, while absent from Northern Ireland for any purpose, is gainfully employed by an employer who is liable to pay secondary Class 1 contributions in respect of his employment under section 6 of the Act or regulation 146 of the Contributions Regulations, he shall be treated as an employee for the purposes of Parts XIIZA and XIIZB of the Act.