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STATUTORY INSTRUMENTS

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**1999 No. 1966**

**SOCIAL SECURITY  
NORTHERN IRELAND**

**The Social Security (Contributions) (Amendment  
No. 4) (Northern Ireland) Regulations 1999**

<i>Made</i>	- - - -	<i>9th July 1999</i>
<i>Laid before Parliament</i>		<i>9th July 1999</i>
<i>Coming into force</i>	- -	<i>1st August 1999</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred by section 171(3) and (10) of, and paragraph 6 of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(1)</sup> and now vested in them<sup>(2)</sup>, hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) (Northern Ireland) Regulations 1999 and shall come into force on 1st August 1999.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979<sup>(3)</sup>.

**Amendment to Schedule 1 to the principal Regulations**

2. For Regulation 28D<sup>(4)</sup> (remission of interest) of Schedule 1 to the principal Regulations, there shall be substituted—

**“Remission of interest for official error**

**28D.**—(1) Where interest is payable in accordance with Regulation 28A<sup>(5)</sup> it shall be remitted for the period commencing on the first relevant date and ending on the second relevant date in the circumstances specified in paragraph (2) of this Regulation.

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(1) [1992 c. 7](#). Section 171 was amended by paragraph 28 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. [1999/671](#)). Paragraph 6 of Schedule 1 was amended by paragraph 34 of Schedule 3 to S.I. [1999/671](#).

(2) See Article 4 of S.I. [1999/671](#).

(3) [S.R. 1979 No. 186](#); the relevant amending regulations are [S.R. 1993 No. 130](#) and [S.R. 1999 No. 117](#).

(4) Regulation 28D was inserted by regulation 2 of [S.R. 1993 No. 130](#) and amended by regulation 10(10) of [S.R. 1999 No. 117](#).

(5) Regulation 28A was inserted by regulation 2 of [S.R. 1993 No. 130](#) and amended by regulation 10(7) of [S.R. 1999 No. 117](#).

(2) For the purposes of paragraph (1) of this Regulation, the circumstances are that the liability, or a greater liability, to pay interest in respect of an earnings-related contribution, a Class 1A contribution or a Class 1B contribution arises as the result of an official error being made.

(3) In this Regulation—

- (a) “an official error” means a mistake made, or something omitted to be done, by an officer of the Board, where the employer or any person acting on his behalf has not caused, or materially contributed to, that mistake or omission;
- (b) “the Board” means the Commissioners of Inland Revenue;
- (c) “the first relevant date” means the reckonable date as defined in Regulation 28A(3) or, if later, the date on which the official error occurs;
- (d) “the second relevant date” means the date fourteen days after the date on which the official error has been rectified and the employer is advised of its rectification.”

*S C T Matheson*  
*Tim Flesher*

9th July 1999

Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

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

These Regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979, [S.R. 1979 No. 186](#) (“the principal Regulations”).

Regulation 2 substitutes a new Regulation 28D in Schedule 1 to the principal Regulations. It removes the remission of interest where a question has been referred to the Department of Health and Social Services for Northern Ireland for determination under section 15 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8), or an appeal on a point of law arising in connection with such a determination under section 16 has not been determined or finally disposed of, as the case may be. It provides for its remission in respect of an earnings-related Contribution, a Class 1A contribution and a Class 1B contribution where liability to pay interest arises as a result of an official error.