

1977 No. 93

SOCIAL SECURITY**The Social Security (Contributions) (Amendment) Regulations
(Northern Ireland) 1977***Made* 1st April 1977*Coming into operation* 6th April 1977

The Department of Health and Social Services for Northern Ireland, with the concurrence of the Inland Revenue in so far as their concurrence is required, in exercise of the powers conferred on it by section 3(2) of and paragraphs 5 and 6(1)(d) 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, interpretation and commencement

1. These regulations, which may be cited as the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1977 shall be read as one with the Social Security (Contributions) Regulations (Northern Ireland) 1975(b) as amended(c) (hereinafter referred to as "the principal regulations") and shall come into operation on 6th April 1977.

Amendment of regulations 2 and 4 of the principal regulations

2.—(1) In regulation 2 of the principal regulations (earnings periods) for "regulation 3 or, as the case may be, regulation 4" there shall be substituted "regulation 3, 4 or 4A".

(2) In regulation 4 of the principal regulations (earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals)—

- (a) after "Subject to regulation 3(4)" there shall be inserted "or 4A";
- (b) the words "(earnings period for additional payment of earnings after end of employment)" shall be omitted;
- (c) for "the next succeeding regulation" there shall be substituted "regulation 5 of these regulations".

Insertion of regulation 4A in the principal regulations

3. After regulation 4 of the principal regulations there shall be inserted the following—

"Earnings period for sums deemed to be earnings by virtue of regulations made under Article 14 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977

4A. Where any sum or amount is deemed to be earnings by virtue of any regulations made under Article 14 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977(d)—

(a) 1975 c. 15

(b) S.R. 1975 No. 319 (II, p. 1492)

(c) There are no relevant amending regulations

(d) S.I. 1977/610 (N.I. 11)

- (a) the earnings period in respect of any payment of those earnings shall be—
- (i) in the case of any sum to which Article 14(2)(a) or (b) of the said Order refers, the period in respect of which the sum is paid;
 - (ii) in the case of any sum (and any amount treated as related to such sum by virtue of any regulations made under Article 14 as aforesaid) to which Article 14(2)(c) or (d) of the said Order refers, the period to which the sum relates by virtue of the order as referred to in the said Article 14(2)(c) or (d), or a week, whichever is the longer;
 - (iii) in the case of any sum (and any amount treated as related to such sum by virtue of any regulations made under Article 14 as aforesaid) to which Article 14(2)(e) of the said Order refers, the protected period (as referred to in Article 51 of the Industrial Relations (Northern Ireland) Order 1975(e) or, as the case may be, that part of it in respect of which the sum is paid, or a week, whichever is the longer :
- (b) contributions paid in respect of such earnings shall, if the employed earner so requests—
- (i) where the earnings period as aforesaid falls wholly in a year other than the year in which they are paid, be treated as paid in respect of the year in which the earnings period falls; or
 - (ii) where the earnings period as aforesaid falls partly in the year in which they are paid and partly in one or more other years, be treated as paid proportionately in respect of each of the years in which the earnings period falls; or
 - (iii) where the earnings period as aforesaid falls wholly in two or more years other than the year in which they are paid, be treated as paid proportionately in respect of each of the years in which the earnings period falls.”

Substitution for Regulation 13(2A) in Parts II and III of Schedule 2 to the principal regulations

4. For Regulation 13(2A) in Parts II and III of Schedule 2 to the principal regulations there shall be substituted the following—

- “(2A)(a) If the employer on making any payment of emoluments to an employee does not deduct therefrom the full amount of earnings-related contributions which by virtue of these Regulations he is entitled to deduct, he may, subject to the provisions of the next succeeding paragraph of this Regulation, recover the amount so underdeducted by deduction from any subsequent payment of emoluments to that employee during the same year;
- (b) this paragraph applies only where—
- (i) the underdeduction occurred by reason of an error made by the employer in good faith, or
 - (ii) the emoluments in respect of which the underdeduction occurred are deemed to be earnings by virtue of regulations made under Article 14 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977.”

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 30th March 1977.

(L.S.)

C. G. Oakes
Senior Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

J. D. Taylor Thompson

1st April 1977

Secretary

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations amend the Social Security (Contributions) Regulations (Northern Ireland) 1975 ("the principal regulations") and are consequential on the passing of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977.

The regulations make provision as to the earnings period in respect of sums deemed to be earnings by virtue of regulations made under Article 14 of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 and as to the tax years in respect of which contributions paid on such earnings may be treated as paid.

The regulations substitute new provisions for Regulation 13(2A) in Parts II and III of Schedule 2 to the principal regulations which prescribe the circumstances in which an employer is permitted to deduct from subsequent earnings the amount of any underdeduction of earnings-related contributions.

The other amendments are of a minor consequential nature: