

1980 No. 463

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations
(Northern Ireland) 1980

Made 19th December 1980

Coming into operation 8th January 1981

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 8(1) and 126 of, and paragraphs 1(1), 5(1) and 6(1)(c) of Schedule 1 to, the Social Security (Northern Ireland) Act 1975(a) and Article 3(4) of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977(b) and of all other powers enabling it in that behalf and with the concurrence of the Inland Revenue in so far as relates to regulation 5 of these regulations, hereby makes the following regulations which correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and which accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980(c) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1980 and shall come into operation on 8th January 1981.

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

Insertion of regulation 5A in the principal regulations

2. After regulation 5 of the principal regulations there shall be inserted the following regulation—

“Earnings period for earnings to be aggregated where the earnings periods for those earnings otherwise would be of different lengths

5A.—(1) The following provisions of this regulation apply where—

(a) earnings paid in respect of two or more employed earner’s employments fall to be aggregated; and

(b) the earnings periods in respect of those earnings are, by virtue of regulation 3, 4 or 5 of these regulations, of different lengths.

(2) In this regulation “the designated earnings period” means—

(a) where the earnings are derived from employments which include any contracted-out employment and any non-contracted-out employment, the earnings period in respect of earnings derived from the contracted-out employment or, if there is more than one such employment, the shorter, or as the case may be the shortest, of the earnings periods in respect of earnings derived from such employments; and

(a) 1975 c. 15, as amended by Article 3(1) of the Social Security and Family Allowances (Northern Ireland) Order 1976 (S.I. 1976/427 (N.I. 9)) and Article 4 of the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1979 (S.R. 1979 No. 459 (II, p. 2018))

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

(c) 1980 c. 30

(d) S.R. 1979 No. 186 (II, p. 833) to which there are amendments not relevant to these regulations

(b) in any other case, the shorter, or as the case may be the shortest, of the earnings periods in respect of the earnings derived from the employments.

(3) In a case to which this regulation applies, where (but for the provisions of this regulation) the earnings period in respect of earnings derived from any of the employments is of a different length from the designated earnings period, the earnings period in respect of any payment of those earnings shall be the designated earnings period.”.

Amendment of regulation 27 of the principal regulations

3. In regulation 27 of the principal regulations (Class 3 contributions)—

(a) at the beginning of paragraph (2) there shall be inserted “Subject to the provisions of paragraph (4) of this regulation,”;

(b) after paragraph (3) there shall be inserted the following paragraph—

“(4) Notwithstanding the provisions of sub-paragraph (b) of paragraph (2) of this regulation, where a temporary allowance under any scheme which was implemented on or after 1st May 1979 and made by virtue of the Job Release Act 1977(e) was payable to the person specified in paragraph (1) of this regulation that person may, before the end of the 6th year following the year in which the allowance ceased to be payable, pay Class 3 contributions in respect of any year during any part of which the allowance was payable.”.

Insertion of regulation 38A in the principal regulations

4. After regulation 38 of the principal regulations (treatment for purpose of contributory benefit of late paid contributions under the Act) there shall be inserted the following regulation—

“Treatment for purpose of contributory benefit of contributions paid by virtue of regulation 27(4)

38A. Notwithstanding the provisions of regulation 38, and subject to the provisions of regulation 29, of these regulations, for the purpose of entitlement to contributory benefit any contribution paid by virtue of regulation 27(4) of these regulations (Class 3 contributions paid in respect of a year during any part of which a temporary allowance under the Job Release Act 1977 was payable) shall be treated as paid before the end of the year in respect of which it was paid.”.

Amendment of Regulation 26 in Part IV of Schedule 1 to the principal regulations

5. In Regulation 26(3)(a) in Part IV of Schedule 1 to the principal regulations for “accounted to the Collector” there shall be substituted “reimbursed the employee”.

Minor and consequential amendments of the principal regulations

6. In the principal regulations—

(a) in regulation 2 (earnings periods) for “regulation 3, 4 or 5” there shall be substituted “regulation 3, 4, 5 or 5A”;

(b) in regulation 7 (lower and upper earnings limits) for “began” there shall be substituted “begins”;

(c) in regulation 114(a) (conditions of payment of Class 2 or Class 3 contributions for periods abroad) after “regulation 27(3)(b)(i)” there shall be inserted “or, as the case may be, regulation 27(4)”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 19th December 1980.

(L.S.)

T. S. Martin

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

J. H. Gracey

22nd December 1980

Secretary

EXPLANATORY NOTE

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

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

The regulations prescribe a common earnings period for earnings derived from two or more employed earner's employments where the earnings fall to be aggregated and the earnings periods would otherwise be of different lengths.

They extend the provisions of the principal regulations so as to enable persons to whom allowances are payable under the Job Release Act 1977 by virtue of a scheme implemented on or after 1st May 1979 to pay Class 3 contributions up to six years after the year in which the allowance ceased to be payable. They provide that for the purposes of entitlement to contributory benefit such contributions shall be treated as duly paid.

The regulations amend the principal regulations so that an employer may offset against further payments to the Collector of Taxes overpayments of primary Class 1 contributions to the extent only that he has reimbursed the employee therefor.

The other amendments are minor or consequential.