

## 1989 No. 70

## SOCIAL SECURITY

**The Social Security (Contributions) (Amendment)  
Regulations (Northern Ireland) 1989**

*Made* . . . . . 8th March 1989

*Coming into operation* . . . . . 6th April 1989

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 126 and 128(6) of the Social Security (Northern Ireland) Act 1975(a) and Article 3 of the Social Security Pensions (Northern Ireland) Order 1975(b) and of all other powers enabling it in that behalf, hereby makes the following regulations:

*Citation, commencement and interpretation*

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1989 and shall come into operation on 6th April 1989.

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

*Amendment of the principal regulations*

2.—(1) The principal regulations shall be amended in accordance with paragraphs (2) to (4) of this regulation.

(2) In regulation 7 (lower and upper earnings limits for Class 1 contributions)—

(a) for “6th April 1988” there shall be substituted “6th April 1989”;

(b) for “£41” and “£305” there shall be substituted respectively “£43” and “£325”.

(3) In regulation 115D (special provisions as to residence, rate, annual maximum and method of payment in respect of volunteer development workers)—

(a) immediately before “In relation to” there shall be inserted “—(1)”;

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(a) 1975 c. 15; section 128(6) was amended by Article 11(3) of the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5))

(b) S.I. 1975/1503 (N.I. 15); Article 3(1) was amended by paragraph 7 of Schedule 5 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)) and Article 3(2) was amended by Article 75(4) of the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)). Definitions in Schedule 17 to the Social Security (Northern Ireland) Act 1975 apply, by virtue of Article 2(3) of the Social Security Pensions (Northern Ireland) Order 1975, to the exercise of certain powers conferred under that Order

(c) S.R. 1979 No. 186; relevant amending provisions are paragraph 2(2) of Schedule 1 to the Social Security (Contributions) (Northern Ireland) Order 1982 (S.I. 1982/158 (N.I. 4)), S.R. 1980 No. 463, S.R. 1986 No. 71 and S.R. 1988 Nos. 56 and 121

- (b) in paragraph (1)(b) for “£6.55” there shall be substituted “the amount equal to that percentage of the current lower earnings limit obtained by adding together the relevant primary percentage rate and the relevant secondary percentage rate”;
- (c) after paragraph (1) there shall be added the following paragraph—
- “(2) In paragraph (1) of this regulation—
- (a) “relevant primary percentage rate” means the rate which was, at the beginning of the year in which falls the week in respect of which the contribution is paid, the rate specified in section 4(6B) of the Act(a) as the appropriate percentage rate for Bracket 1;
- (b) “relevant secondary percentage rate” means the rate which was, at the beginning of the year in which falls the week in respect of which the contribution is paid, the rate specified in section 4(6E) of the Act(a) as the appropriate percentage rate for Bracket 1.”.
- (4) In regulation 125 (modification of section 128(4) of the Act in respect of mariners)—
- (a) for paragraph (a) there shall be substituted the following paragraph—
- “(a) in the case of contributions paid at the rate reduced in accordance with regulation 87(1) of these regulations (modification of section 4(6E) of the Act in relation to mariners) the said subsection (4) shall apply as if, instead of the percentage figure specified in paragraph (b) thereof, there were the percentage figure “0.6”;
- (b) in paragraph (b) for “regulation 87(1)(a) of these regulations (reduction of rate of Class 1 contributions in respect of mariners)” there shall be substituted “regulation 87(1) of these regulations”.

### Revocation

3. The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1988(b) are hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 8th March 1989.

(L.S.)

A. N. Burns

Assistant Secretary

(a) Section 4(6B) and (6E) was substituted by Article 9(2) of the Social Security (Northern Ireland) Order 1985

(b) S.R. 1988 No. 56

## EXPLANATORY NOTE

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

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations"). They correspond 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 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30), are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.

Regulation 2 amends regulations 7, 115D and 125 of the principal regulations.

In regulation 7 of the principal regulations the weekly lower and upper earnings limits for Class 1 contributions for the tax year beginning on 6th April 1989 are increased from £41 to £43 and £305 to £325 respectively (regulation 2(2)).

In regulation 115D of the principal regulations the weekly rate of any Class 2 contributions payable by volunteer development workers is changed from a prescribed figure (£6.55) to the amount equal to that percentage of the current lower earnings limit obtained by adding together the primary and secondary percentage rates appropriate to Bracket 1 (specified in section 4(6B) and (6E) respectively of the Social Security (Northern Ireland) Act 1975 ("the Act")) in force at the beginning of the appropriate tax year. For the tax year beginning on 6th April 1989, the weekly rate of Class 2 contributions in respect of volunteer development workers will therefore be £4.30 (regulation 2(3)).

Regulation 125(a) of the principal regulations modifies that part of section 128(4) of the Act which sets out the meaning of the phrase "the appropriate health service allocation". Section 128(4)(b) of the Act specifies the percentage of estimated relevant earnings that comprises that part of the allocation attributable to secondary Class 1 contributions. Regulation 125(a) of the principal regulations modifies that percentage figure in the case of secondary Class 1 contributions paid at a reduced rate in accordance with regulation 87(1) of the principal regulations (which relates to specified employments of foreign-going mariners). These regulations increase the percentage figure in regulation 125(a) from 0.3 to 0.6, and make minor amendments to regulation 125(a) and (b) (regulation 2(4)).

Regulation 3 contains a revocation.