

1990 No. 350

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)
Regulations (Northern Ireland) 1990**

Made 25th September 1990

Coming into operation 22nd October 1990

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 5 of Schedule 1 to the Social Security (Northern Ireland) Act 1975(a) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1990 and shall come into operation on 22nd October 1990.

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

Amendment of Schedule 1 to the principal regulations

2.—(1) Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973 to earnings-related contributions) shall be amended in accordance with paragraphs (2) to (4) of this regulation.

(2) After Regulation 2 (interpretation) there shall be inserted the following Regulation—

“Multiple employers

2A. Where an employer has made an election under Regulation 2A(c) of the Income Tax Regulations to be treated as a different employer in respect of each group of employees specified in the election, he shall be treated as having made an identical election for the purposes of these Regulations.”.

(3) After Regulation 30(6A) (return by employer at end of year) there shall be added the following paragraph—

(a) 1975 c. 15; paragraph 5 was extended by paragraph 5A of Schedule 1 to this Act. Paragraph 5A was inserted by Article 19(5) of, and Schedule 5 to, the Social Security (Northern Ireland) Order 1990 (S.I. 1990/1511 (N.I. 15)).

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1981 No. 30, S.R. 1983 No. 64, S.R. 1985 No. 59, S.R. 1987 No. 143 and S.R. 1990 No. 110

(c) Inserted by S.I. 1990/79

“(7) Section 98A of the Taxes Management Act 1970(a) (penalties for late, fraudulent or negligent returns) as modified by the provisions of paragraph 5A of Schedule 1 to the Social Security (Northern Ireland) Act 1975(b) (special penalties in the case of certain returns) shall apply in relation to the requirement to make a return contained in paragraph (1) of this Regulation.”.

(4) After Regulation 51(9) (provisions for direct payment) there shall be added the following paragraph—

“(10) Section 98A of the Taxes Management Act 1970 (penalties for late, fraudulent or negligent returns) as modified by the provisions of paragraph 5A of Schedule 1 to the Social Security (Northern Ireland) Act 1975 (special penalties in the case of certain returns) shall apply in relation to the requirement to make a return contained in paragraph (6) of this Regulation.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 25th September 1990.

(L.S.)

A. N. Burns

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

A. J. G. Isaac

L. J. H. Beighton

Two of the Commissioners of
Inland Revenue

26th September 1990.

(a) 1970 c. 9; section 98A was inserted by section 165(1) of the Finance Act 1989 (c. 26)

(b) Paragraph 5A was inserted by Article 19(5) of, and Schedule 5 to, the Social Security (Northern Ireland) Order 1990

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations") which applies certain income tax provisions to earnings-related contributions under the Social Security (Northern Ireland) Act 1975 ("the 1975 Act") and includes provisions for returns relating to earnings-related contributions to be made in a similar manner to tax returns.

Section 98A of the Taxes Management Act 1970 provides for special penalties for late, fraudulent or negligent tax returns. Article 19(5) of, and Schedule 5 to, the Social Security (Northern Ireland) Order 1990 ("the 1990 Order") insert a new provision into Schedule 1 to the 1975 Act to enable that section to be applied (subject to modifications in the 1975 Act) in relation to contributions returns as it does to tax returns. Regulation 2(3) and (4) of these regulations applies that section to the requirements to make a contributions return contained in Regulations 30(1) and 51(6) of Schedule 1 to the principal regulations. The requirements in the said Regulations 30(1) and 51(6) to render a contributions return not later than 44 days after the end of the tax year correspond to the requirements in the Income Tax (Employments) Regulations 1973 ("the Income Tax Regulations") to render the associated tax returns within the same period.

Regulation 2A of the Income Tax Regulations provides that an employer can elect to be treated as a different employer (and accordingly complete separate tax returns) in respect of each group of employees specified in his election. Regulation 2(2) of these regulations provides that where an employer has made such an election, he shall be treated as having made an identical election for the purposes of Schedule 1 to the principal regulations.

Article 19(5) of, and Schedule 5 to, the 1990 Order came into operation on 16th August 1990 by virtue of Part I of the Schedule to the Social Security (1990 Order) (Commencement No. 1) Order (Northern Ireland) 1990 (S.R. 1990 No. 307 (C. 13)). They inserted a new paragraph 5A, into Schedule 1 to the 1975 Act, which extended the enabling provision under which these regulations are made.

These regulations 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.