

1991 No. 106

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 3)
Regulations (Northern Ireland) 1991**

Made 15th March 1991

Coming into operation 6th April 1991

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 3(2) and (3) of, and paragraph 5(1) 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 in so far as their concurrence is required, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1991 and shall come into operation on 6th April 1991.

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

Amendment of regulation 1 of the principal regulations

2. In regulation 1(2) of the principal regulations (interpretation) for the definition of “company” there shall be substituted the following definition—

“ “company” means a company within the meaning of Article 3(1) of the Companies (Northern Ireland) Order 1986(c) or a body corporate to which, by virtue of Article 667 of that Order, any provision of that Order applies;”.

Amendment of regulation 19B of the principal regulations

3. In regulation 19B of the principal regulations (payments to directors which are to be disregarded) for paragraph (5) there shall be substituted the following paragraph—

“(5) In this regulation—

(a) “company” is deemed to include a building society within the meaning of the Building Societies Act 1986(d);

(a) 1975 c. 15

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1981 No. 30, S.R. 1982 No. 69, S.R. 1983 Nos. 8 and 64, S.R. 1984 No. 43 and S.R. 1987 Nos. 143 and 468

(c) S.I. 1986/1032 (N.I. 6)

(d) 1986 c. 53; *see* sections 5 and 119(1)

- (b) in paragraphs (2), (3), (4) and (5)(c) “the director” means the director to, or for the benefit of, whom the payment referred to in paragraph (1) is made; and
- (c) in paragraph (4)(d)—
- (i) “control” has the same meaning as in section 840 of the Income and Corporation Taxes Act 1988(a),
 - (ii) “any person connected with the director” means any of the following, namely the spouse, parent, child, son-in-law or daughter-in-law of the director.”

Amendment of Schedule 1 to the principal regulations

4.—(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) and (3) of this regulation.

(2) In Regulation 13(6)(b)(vi) (calculation of deduction) “(other than earnings in respect of which primary Class 1 contributions are payable at the reduced rate)” shall be omitted.

(3) In Regulations 25(a)(ii) (certificate of contributions paid) and 30A(2)(g) (special return by employer at end of voyage period) “(other than earnings in respect of which primary Class 1 contributions were payable at the reduced rate)” shall be omitted.

Revocation

5. Regulation 2 of the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1983(b) is hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 15th March 1991.

(L.S.)

A. N. Burns

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

A. J. G. Isaac

T. J. Painter

Two of the Commissioners of
Inland Revenue

20th March 1991

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 makes a minor amendment to update a reference in regulation 1 of the principal regulations.

Regulation 3 amends regulation 19B of the principal regulations by extending, for the purpose of that regulation, the definition of company to include building societies. It also makes a minor amendment to update a reference.

Regulation 4 amends Schedule 1 to the principal regulations to extend an employer’s obligation to record earnings in respect of which primary Class 1 contributions were payable on work sheets, certificates of tax deducted and end of voyage period returns to earnings in respect of which such contributions are payable at the reduced rate.

Regulation 5 contains a revocation.