

## 1992 No. 138

## SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 5)  
Regulations (Northern Ireland) 1992**

Made . . . . . 18th March 1992

Coming into operation . . . . . 6th April 1992

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6(1)(c) and (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, commencement and interpretation*

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1992 and shall come into operation on 6th April 1992.

(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) in the definition of “week” after “except that” there shall be inserted “for the purposes of regulation 38(7) it has the meaning assigned to it in regulation 38(8) and”.

*Amendment of regulation 37 of the principal regulations*

3. In regulation 37 of the principal regulations (reallocation of contributions for benefit purposes)—

(a) immediately before “Where” there shall be inserted “—(1)”;

(b) after paragraph (1) there shall be added the following paragraph—

“(2) Where—

(a) an employed earner’s employment commences in one year;

(b) the first payment of earnings in respect of that employment is made in the following year; and

(c) earnings in respect of that employment which fall to be paid in that later year are paid at regular intervals,

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(a) 1975 c. 15

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1984 No. 43 and S.R. 1987 No. 143

the contributions paid in respect of the first payment of earnings shall, on the application of the employed earner to the Department, be treated, for the purposes of entitlement to benefit, as paid in respect of the year in which the employment commenced.”.

*Amendment of regulation 38 of the principal regulations*

4. In regulation 38 of the principal regulations (treatment for purpose of contributory benefit of late paid contributions under the Act)—

- (a) in paragraph (2)(b) for “(5) and (6)” there shall be substituted “(5), (6) and (7)”;
- (b) in paragraph (5) for “Notwithstanding” there shall be substituted “Except where the provisions of paragraph (7) of this regulation apply and notwithstanding”;
- (c) for paragraph (7) there shall be substituted the following paragraphs—

“(7) For the purpose of entitlement to maternity allowance, any such contribution as is specified in paragraph (1) of this regulation which is paid within the time specified in paragraph (2)(b) of this regulation shall, for the purpose of determining whether the contribution condition for such allowance is satisfied, be treated as follows—

- (a) where the period for maternity allowance in relation to the claimant would begin 6 weeks or more before the expected week of confinement—
  - (i) a contribution paid before the beginning of that period, shall be treated as paid on the due date,
  - (ii) a contribution paid after the beginning of that period, shall be treated as not paid;
- (b) where the period for maternity allowance in relation to the claimant would begin less than 6 weeks before the expected week of confinement—
  - (i) a contribution paid before the beginning of the 6th week before the expected week of confinement, shall be treated as paid on the due date,
  - (ii) a contribution paid after the beginning of the 6th week before the expected week of confinement, shall be treated as not paid.
- (8) In the last preceding paragraph—
  - (a) “the period for maternity allowance” in relation to a claimant means the period which would be the maternity allowance period in relation to that claimant if the contribution condition for such allowance were satisfied;
  - (b) “week” means a period of 7 days beginning with Sunday.”.

*Revocation*

5. Regulation 10(c) of the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1987(a) is hereby revoked.

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(a) S.R. 1987 No. 143

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 18th March 1992.

(L.S.)

A. N. Burns

Assistant Secretary

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### 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 make in relation to Northern Ireland only provision corresponding 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 3 amends regulation 37 of the principal regulations to provide that where an employed earner's employment commences in one tax year and the first payment of earnings from that employment is made in the following tax year, the employed earner may apply to the Department to have the contributions paid in respect of the first payment of earnings treated as paid in respect of the tax year in which the employment commenced.

Regulation 4 amends regulation 38 of the principal regulations.

Regulation 4(c) substitutes paragraphs (7) and (8) for paragraph (7) which makes provision for determining whether the contribution condition for maternity allowance is satisfied. The new paragraph (7) provides for a contribution to be treated as paid on the due date if it is paid before the beginning of the period which would be the maternity allowance period in relation to the claimant, where that period would begin 6 weeks or more before the expected week of confinement; or, where that period would begin less than 6 weeks before the expected week of confinement, if it is paid before the beginning of the 6th week before the expected week of confinement. Paragraph (8) provides for the interpretation of paragraph (7).

Regulations 2 and 4(a) and (b) respectively make minor consequential amendments to regulations 1(2) and 38(2) and (5) of the principal regulations.

Regulation 5 contains a revocation.