1993 No. 368

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1993

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 8(1)(d) of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992(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. 6) Regulations (Northern Ireland) 1993 and shall come into operation on 21st September 1993.
- (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 "due date" there shall be substituted the following definition—
 - "" "due date" in Part IV of these regulations means in relation to any contribution which a person is—
 - (a) liable to pay, the date by which payment falls to be made;
 - (b) entitled but not liable to pay, the date 42 days after the end of the year in respect of which it is paid;".

Amendment of regulation 38 of the principal regulations

3. In regulation 38(1) of the principal regulations (treatment for purpose of contributory benefit of late paid contributions under the Act) for "paid after the due date" there shall be substituted "paid after the due date or treated as paid after the due date under regulation 41A(2)".

⁽a) 1992 c. 7

⁽b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1987 Nos. 143 and 468 and S.R. 1993 No. 59

Insertion of regulation 41A into the principal regulations

- 4. After regulation 41 of the principal regulations (treatment for the purpose of any contributory benefit of contributions under the Act paid late through ignorance or error) there shall be inserted the following regulation—
 - "Treatment for the purpose of any contributory benefit of contributions paid under regulation 54
 - **41A.**—(1) Subject to paragraph (2) of this regulation, for the purpose of entitlement to contributory benefit, where—
 - (a) a person pays a Class 2 or Class 3 contribution in accordance with regulation 54 of these regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.); and
 - (b) the due date for payment of that contribution is a date after the relevant day,

that contribution shall be treated as paid by the relevant day.

- (2) Where in respect of any part of a late notification period, a person pays a Class 2 contribution which he is liable to pay, that contribution shall be treated as paid after the due date, whether or not it was paid by the due date.
 - (3) In this regulation—
 - (a) "contribution quarter" has the meaning assigned to it in regulation 54(8)(b) of these regulations;
 - (b) "late notification period" means the period from the date a person liable to pay a Class 2 contribution was first required to notify the Department in accordance with the provisions of regulation 53A of these regulations (notification of commencement, or cessation, of payment of Class 2 or Class 3 contributions) to the date of the last day of the contribution quarter immediately before the contribution quarter in which he gives that notification;
 - (c) "relevant day" means the first day in respect of which a person would have been entitled to receive the contributory benefit in question if any contribution condition relevant to that benefit had already been satisfied.".

Amendment of regulation 42 of the principal regulations

5. In regulation 42(a) of the principal regulations (treatment for the purpose of any contributory benefit of contributions paid under an arrangement) for "regulation 54(3)" there shall be substituted "regulation 54A".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 24th August 1993.

(L.S.) L. Frew

Social Security EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979. They provide that for the purpose of satisfying the contribution conditions for any contributory benefit, where a payment of a Class 2 or Class 3 contribution is made by the due date for that payment and that due date is after the date when a person could otherwise have received a contributory benefit, that payment is to be treated as having been made by that earlier date, except where a person has failed to give notice of his liability to pay a Class 2 contribution. They also make other minor amendments.

These regulations 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 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.