

1993 No. 437

SOCIAL SECURITY

The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1993

Made 4th November 1993

Coming into operation 30th November 1993

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3) and 10(7) of 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 and commencement

1. These regulations may be cited as the Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1993 and shall come into operation on 30th November 1993.

Amendment of the Social Security (Contributions) Regulations

2. In regulation 19(1) of the Social Security (Contributions) Regulations (Northern Ireland) 1979(b) (payments to be disregarded) after sub-paragraph (p) there shall be added the following sub-paragraph—

“(q) a payment of, or contribution towards meeting, a person’s liability for rates in respect of accommodation occupied by him and which is provided for him by reason of his employment where, by virtue of section 145(4) of the Income and Corporation Taxes Act 1988 (living accommodation provided for employee)(c), he is not liable to income tax under Schedule E in respect of such provision.”.

Amendment of the Social Security Contributions and Benefits Act

3. In section 10(6)(b)(i) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 1A contributions) “section 158(5) of that Act(d) and” shall be omitted.

(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1993 No. 114 which added sub-paragraph (p)

(c) 1988 c. 1

(d) The Act referred to is the Income and Corporation Taxes Act 1988; section 158(5) was amended by section 71(2) of the Finance Act 1993 (c. 34)

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 4th November 1993.

(L.S.)

W. G. Purdy

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations—

- (a) further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 by providing that where an employer meets any part of an employee's liability in respect of rates, that payment is disregarded as earnings where the employer provides the accommodation and such provision does not give rise to a liability to income tax for that employee;
- (b) amend section 10 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 so that where an employee's business travel exceeds 18,000 miles a year, the Class 1A contribution due in respect of fuel provided by the employer for the employee's private motoring is no longer reduced by 50 per cent.

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.