

1993 No. 59

SOCIAL SECURITY

The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1993

Made 18th February 1993

Coming into operation 11th April 1993

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 13(1) and 119 of, and paragraph 8(1)(q) 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) Regulations (Northern Ireland) 1993 and shall come into operation on 11th April 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 “contribution card” there shall be substituted the following definition—

“ “contribution card” means a card issued to a person by the Department in respect of any contribution week ending before 11th April 1993 for the purposes of paying Class 2 or Class 3 contributions by means of stamps affixed to that card;”.

Amendment of regulation 27 of the principal regulations

3. In regulation 27(3) of the principal regulations (Class 3 contributions) for sub-paragraph (a) there shall be substituted the following sub-paragraph—

“(a) pay the contribution not later than 42 days after the end of the year in respect of which it is paid; or”.

Insertion of regulations 53A and 53B into the principal regulations

4. After regulation 53 of the principal regulations (disposal of contribution cards) there shall be inserted the following regulations—

(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1984 No. 43, S.R. 1986 No. 71 and S.R. 1989 No. 70

“Notification of commencement, or cessation, of payment of Class 2 or Class 3 contributions

53A.—(1) Every person to whom paragraph (2) of this regulation applies shall immediately notify the relevant date to the Department in writing.

(2) This paragraph applies to a person who—

- (a) becomes, or ceases to be, liable to pay a Class 2 contribution;
- (b) becomes, or ceases to be, entitled to pay a Class 2 contribution although not liable to do so; or
- (c) is entitled to pay a Class 3 contribution and wishes either to do so or to cease doing so.

(3) In paragraph (1) of this regulation “the relevant date” means, in relation to a person to whom—

- (a) paragraph (2)(a) of this regulation applies, the date upon which he commences or ceases to be a self-employed earner;
- (b) paragraph (2)(b) or (c) of this regulation applies, the date upon which he wishes to commence or cease paying either Class 2 or Class 3 contributions, as the case may be.

Notification of change of address

53B. Every person who is—

- (a) liable to pay Class 2 contributions; or
- (b) paying either Class 2 contributions although not liable to do so, or Class 3 contributions,

shall immediately notify the Department in writing of any change of his address.”

Substitution of regulation 54 of the principal regulations

5. For regulation 54 of the principal regulations (method of, and time for, payment of Class 2 and Class 3 contributions etc.) there shall be substituted the following regulations—

“Method of, and time for, payment of Class 2 and Class 3 contributions etc.

54.—(1) Where Class 2 or Class 3 contributions are payable by a person other than in accordance with arrangements approved under regulation 54A of these regulations, such contributions shall be paid in accordance with the provisions of paragraph (2), (3) or (4), as the case may be, of this regulation.

(2) Where—

- (a) a person who is liable to pay a Class 2 contribution in respect of any contribution week in a contribution quarter has notified the Department of his liability in accordance with the provisions of regulation 53A of these regulations; and
- (b) the Department, within 14 days after the end of the contribution quarter in question, has issued him with written notice of the

number of contribution weeks in that quarter, of the weekly rate at which the contribution is payable and of the date specified as the date of notification,

that person shall pay to the Department the amount of contributions for which he is liable not later than 28 days after the specified date of notification.

(3) Where—

- (a) a person who is entitled although not liable to pay a Class 2 contribution, or who is entitled to pay a Class 3 contribution, in any year, has notified the Department of his entitlement in accordance with the provisions of regulation 53A of these regulations; and
- (b) the Department, within 14 days after the end of a contribution quarter which commences in that year, has issued him with written notice of the amount he may pay in respect of his entitlement in that quarter,

that person may, if he so wishes, pay to the Department a sum not exceeding that amount.

(4) Where—

- (a) paragraph (5) or (6) of this regulation applies to a person; and
- (b) the Department has then, in respect of that person's liability for Class 2 contributions or entitlement to pay Class 2 or Class 3 contributions, issued or re-issued him, as the case may be, with written notice of the number of contribution weeks in respect of which the liability arises together with the weekly rate, and of the date specified as the date of notification, or, where he is entitled to pay contributions, of the amount of his entitlement,

that person shall, if he is liable to pay a contribution, pay the amount of contributions for which he is liable not later than 28 days after the specified date of notification and, if he is entitled to pay a contribution, he may pay a sum not exceeding the amount of his entitlement, to the Department.

(5) This paragraph applies to a person who—

- (a) has notified the Department in accordance with the provisions of regulation 53A of these regulations that—
 - (i) he is liable to pay a Class 2 contribution in respect of one or more weeks in a contribution quarter, or
 - (ii) he is entitled although not liable to pay a Class 2 contribution, or is entitled to pay a Class 3 contribution, in a contribution quarter; and
- (b) has—
 - (i) not had written notice issued to him of the kind referred to in paragraph (2) of this regulation in respect of that week or weeks, or of the kind referred to in paragraph (3) of this regulation in respect of the amount of that contribution, and more than 14 days have elapsed since the end of the contribution quarter in question, or

- “(e) shall, if his contribution card has been destroyed, lost or defaced in any material way, notify the Department in writing that it has been destroyed, lost or defaced, as the case may be.”;
- (b) for paragraph (3) there shall be substituted the following paragraph—
- “(3) This regulation applies to any person to whom a contribution card was issued by the Department for the purpose of enabling him to pay any Class 2 contributions which he was liable to pay or which he was entitled although not liable to pay, or any Class 3 contributions which he was entitled to pay.”.
- (4) For the purposes of paragraph (2)(a) of this regulation, regulation 52 of the principal regulations shall be modified as follows—
- (a) for paragraph (1) there shall be substituted the following paragraph—
- “(1) A contribution card which has been issued to a person shall remain the property of the Department.”;
- (b) in paragraph (2) the words from “shall be in” to “direct and” and the words from “, and any fresh contribution card” to the end shall be omitted;
- (c) paragraph (3) shall be omitted.
- (5) For the purposes of paragraph (2)(a) of this regulation, regulation 53 of the principal regulations shall be modified by the omission of paragraph (2).

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 18th February 1993.

(L.S.)

A. Devlin

Assistant Secretary

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”) in the following respects—

- (a) they amend the definition of “contribution card” in regulation 1(2) of the principal regulations so that it applies only in respect of contributions due for contribution weeks ending before 11th April 1993; and amend regulation 27 of the principal regulations in respect of the date by which Class 3 contributions are to be paid (regulations 2 and 3);

- (b) they insert new regulations 53A and 53B into the principal regulations. Regulation 53A provides that where a person starts or ends self-employment, or wishes to pay or cease paying voluntary contributions, that person must give written notification to the Department. Regulation 53B provides that a person paying Class 2 or Class 3 contributions must notify any change of address (regulation 4);
- (c) they substitute 2 regulations for regulation 54 of the principal regulations. New regulation 54 provides that except where arrangements for payment of Class 2 or Class 3 contributions have been approved under regulation 54A any payment of Class 2 contributions is generally to be made quarterly in arrears; that voluntary Class 2 and Class 3 contributions may be made in such a manner; for payments for shorter periods to be made in circumstances where there is no liability or entitlement to pay in respect of a complete quarter; for the re-issue of notifications in certain circumstances; for the Department to issue bank giro credit forms to facilitate payment; and for a definition of "contribution quarter". New regulation 54A reproduces the provisions previously in regulation 54(3) in respect of alternative arrangements approved by the Department for payment of Class 2 and Class 3 contributions (regulation 5);
- (d) they make a minor consequential amendment to regulation 115D(1) of the principal regulations in respect of volunteer development workers; revoke regulations 51, 52 and 53 of the principal regulations relating to custody, currency and disposal of contribution cards, and regulation 56 of, and Schedule 2 to, the principal regulations relating to the adaptation of certain enactments in respect of stamps prepared and issued for contributions purposes; make savings in respect of these provisions, subject to certain modifications, so that they continue to apply to cards or stamps issued in respect of periods before 11th April 1993; and make a minor consequential revocation (regulations 6 and 7).

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 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.