

## 1994 No. 343

## SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 4)  
Regulations (Northern Ireland) 1994**

*Made . . . . . 5th September 1994*

*Coming into operation . . . . . 30th September 1994*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6(1) 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, and with the concurrence of the Inland Revenue, hereby makes the following regulations:

*Citation and commencement*

**1.** These regulations may be cited as the Social Security (Contributions) (Amendment No. 4) Regulations (Northern Ireland) 1994 and shall come into operation on 30th September 1994.

*Amendment of the Social Security (Contributions) Regulations*

**2.** In Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(b) (application of Income Tax (Employments) Regulations 1973(c) to earnings-related contributions and Class 1A contributions) in Regulation 3(d) (intermediate employers)—

(a) in paragraph (1) for “works under the general control and management of a person” there shall be substituted “works for a person”;

(b) after paragraph (2) there shall be inserted the following paragraphs—

“(2A) Paragraphs (1) and (2) of this Regulation apply only in the circumstances that a direction has been given by the Commissioners of Inland Revenue under section 203E of the Income and Corporation Taxes Act 1988(e) (PAYE: mobile UK workforce).

(2B) In paragraphs (1) and (2) of this Regulation—

(a) “the principal employer” means the person specified as the relevant person in the direction referred to in paragraph (2A) of this Regulation, and

(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1983 No. 64

(c) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744

(d) Regulation 3 was amended by S.R. 1983 No. 64 which inserted paragraph (3)

(e) 1988 c. 1; section 203E was inserted by section 126 of the Finance Act 1994 (c. 9)

(b) "the immediate employer" means the person specified as the contractor in that direction."

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 2nd September 1994.

(L.S.)

L. Frew

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

S. C. T. Matheson

G. H. Bush

5th September 1994

Two of the Commissioners of  
Inland Revenue

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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").

Regulation 2 amends Regulation 3 of Schedule 1 to the principal regulations so that paragraphs (1) and (2) of Regulation 3 apply only where a direction is given by the Commissioners of Inland Revenue under section 203E of the Income and Corporation Taxes Act 1988. In such circumstances, where anyone works for a person who is not his immediate employer, that person is responsible for the payment of Class 1 contributions in respect of such a worker, although the worker is not an employee of his.

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.