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STATUTORY RULES OF NORTHERN IRELAND

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**1994 No. 94**

**The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland 1994**

**Amendment of section 10 of the Social Security Contributions and Benefits Act**

**4. –**

(1) In section 10(6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) (Class 1A contributions) –

(a) for paragraphs (a) and (b) there shall be substituted the following paragraphs–

“(a) the car shall not be treated as being unavailable on a day by virtue of paragraph 9(c) of Schedule 6 to the Income and Corporation Taxes Act 1988 for the purposes of section 158(5) of that Act(2) or paragraph 3 or 6 of that Schedule, unless the person liable to pay the contribution has information to show that the condition specified in paragraph 9(c) is satisfied as regards that day;

(b) the use of the car for the earner’s business travel shall be taken–

(i) for the purposes of sub-paragraph (1) of paragraph 2 of that Schedule to have amounted to less than 18,000 miles (or such lower figure as is applicable by virtue of sub-paragraph (a) of paragraph 3 of that Schedule); and

(ii) for the purposes of sub-paragraph (2) of paragraph 2 of that Schedule to have amounted to less than 2,500 miles (or such lower figure as is applicable by virtue of sub-paragraph (b) of paragraph 3 of that Schedule),

unless in either case the person liable to pay the contribution has information to show to the contrary; and”;

(b) in paragraph (c) for “paragraph 5(3)” there shall be substituted “paragraph 4”.

(2) This regulation shall have effect for 1994-95 and for subsequent tax years.

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(1) Relevant amending regulations are [S.R. 1993 No.437](#)

(2) Section 158(5) was amended by paragraph 6(2) of Schedule 3 to the Finance Act 1993