

1995 No. 91

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 3)
Regulations (Northern Ireland) 1995**

Made 13th March 1995

Coming into operation 6th April 1995

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 17(3) and (6) of, and 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, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1995 and shall come into operation on 6th April 1995.

(2) In these regulations “the principal regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(b).

Amendment of Schedule 1 to the principal regulations

2.—(1) Schedule 1 to the principal regulations (application of Income Tax (Employments) Regulations 1973(c) to earnings-related contributions and Class 1A contributions) shall be amended in accordance with paragraphs (2) to (4) of this regulation.

(2) In Regulation 26A(3) (d) (payment of earnings-related contributions quarterly by employer) for “£450” there shall be substituted “£600”.

(3) In Regulation 27A(e) (specified amount of earnings-related contributions payable by the employer)—

(a) in paragraph (1) “, despite demand being made,” shall be omitted;

(b) in paragraph (2) for the words from “the amount so unpaid” to the end of the paragraph there shall be substituted “the amount so unpaid—

(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1985 No. 59, S.R. 1991 No. 310 and S.R. 1992 Nos. 41 and 280

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

(d) Regulation 26A was substituted by S.R. 1991 No. 310 and amended by S.R. 1992 No. 280

(e) Regulation 27A was inserted by S.R. 1985 No. 59; and amended by S.R. 1991 No. 310

- (a) shall be deemed for the purposes of these Regulations to be an amount of earnings-related contributions which the employer was liable to pay for that income tax period in accordance with Regulation 26(a) or 26A, and
- (b) may be certified by the Collector.”.
- (4) In Regulation 27B(b) (specified amount of Class 1A contributions)—
- (a) in paragraph (1) “, despite demand being made,” shall be omitted;
- (b) in paragraph (2) for the words from “the amount so unpaid” to the end of the paragraph there shall be substituted “the amount so unpaid—
- (a) shall be deemed for the purposes of these Regulations to be an amount of Class 1A contributions which the employer was liable to pay in respect of the year in question in accordance with Regulation 26C(1) or (2)(c) or 26D(5)(d), and
- (b) may be certified by the Collector.”.

Revocations

3. Regulation 69 of the principal regulations (disapplication of provision allowing repayment supplement to be paid on repaid Class 4 contributions) and regulation 3(5) of the Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1992(e) are hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 10th March 1995.

(L.S.)

W. G. Purdy

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

S. C. T. Matheson

G. H. Bush

13th March 1995

Two of the Commissioners of
Inland Revenue

(a) Regulation 26 was substituted by S.R. 1991 No. 310
 (b) Regulation 27B was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280
 (c) Regulation 26C was inserted by S.R. 1992 No. 41 and amended by S.R. 1992 No. 280
 (d) Regulation 26D was inserted by S.R. 1992 No. 280
 (e) S.R. 1992 No. 280

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 Regulations 26A, 27A and 27B of Schedule 1 to the principal regulations. Regulation 26A is amended by increasing from £450 to £600 the average monthly total amount of PAYE tax and earnings-related contributions due to the Collector of Taxes and on the basis of which an employer can pay earnings-related contributions quarterly. Regulations 27A(1) and 27B(1) are amended by removing the requirement that the Collector of Taxes first makes a demand for the earnings-related or the Class 1A contributions due to be paid by the employer before issuing notice of the specified amount to the employer. Regulations 27A(2) and 27B(2) are amended by removing the requirement that the specified amount should be certified by the Collector of Taxes as an unpaid amount of contributions.

Regulation 3 revokes regulation 69 of the principal regulations which prevented interest being paid when Class 4 contributions were refunded to a contributor more than a year after the end of the tax year in respect of which they had been paid. It also contains another revocation.

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.

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This Order has been exempted from printing by the Statutory Rules (Northern Ireland) Order 1979. A summary is given in the List of Statutory Rules of a Local Character under the heading **ROADS**.