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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 30**

**The Employer's Contributions Re-imbusement  
Regulations (Northern Ireland) 1996**

**Amendment of Schedule 1 to the Contributions Regulations**

**13.**—(1) Schedule 1 to the Contributions Regulations (application of Income Tax (Employments) Regulations 1973(1) to earnings-related contributions and Class 1A contributions) shall be amended in accordance with paragraphs (2) to (6).

(2) In Regulation 2(1) (interpretation) after the definition of “national insurance number” there shall be inserted the following definition—

““the Re-imbusement Regulations” means the Employer's Contributions Re-imbusement Regulations (Northern Ireland) 1996;”.

(3) In Regulation 26(2)(2) (payment of earnings-related contributions monthly by employer) after “Compensation of Employers Regulations” there shall be inserted “and the Re-imbusement Regulations”.

(4) In Regulation 26A(2)(3) (payment of earnings-related contributions quarterly by employer) after “Compensation of Employers Regulations” there shall be inserted “and the Re-imbusement Regulations”.

(5) In Regulation 30(4) (return by employer at end of year)—

(a) in paragraph (1) after sub-paragraph (g) there shall be inserted the following sub-paragraph—

“(gg) the total amounts he is entitled to deduct under regulation 5 of the Re-imbusement Regulations, and”;

(b) in paragraph (2) after sub-paragraph (g) there shall be inserted the following sub-paragraph—

“(gg) the total amount deducted under regulation 8 of the Re-imbusement Regulations in respect of all his qualifying employees in that year; and”.

(6) In Regulation 30A(5) (special return by employer at end of voyage period) in paragraph (2) after sub-paragraph (i) there shall be added the following sub-paragraph—

“(j) the total amounts he is entitled to deduct under regulation 5 or 6 of the Re-imbusement Regulations in relation to each apportionment of emoluments.”.

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

(2) Regulation 26 was substituted by S.R. 1991 No. 310

(3) Regulation 26A was substituted by S.R. 1991 No. 310

(4) Relevant amending regulations are S.R. 1981 No. 30, S.R. 1985 No. 59, S.R. 1987 No. 143, S.R. 1990 No. 110 and S.R. 1992 No. 280

(5) Regulation 30A was inserted by S.R. 1982 No. 69 and amended by S.R. 1992 No. 280