
STATUTORY RULES OF NORTHERN IRELAND

1998 No. 250

SOCIAL SECURITY

**The Social Security (Categorisation of Earners)
(Amendment) Regulations (Northern Ireland) 1998**

Made - - - - *16th July 1998*
Coming into operation *17th July 1998*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 2(2)(b), 7(2) and 171(1) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) 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 (Categorisation of Earners) (Amendment) Regulations (Northern Ireland) 1998 and shall come into operation on 17th July 1998.

(2) In these Regulations “the principal Regulations” means the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978(2).

Amendment of regulation 1 of the principal Regulations

2. In regulation 1(2) of the principal Regulations (interpretation) after the definition of “educational establishment” there shall be inserted the following definition—

““entertainer” means a person who is employed as an actor, singer or musician, or in any similar performing capacity and “entertainment” shall be construed accordingly;”.

Amendment of Schedule 1 to the principal Regulations

3. In Part I of Schedule 1 to the principal Regulations (earners treated as employed earners)—

(a) in paragraph 2(b) in column (B) the words from “actor” to “other” shall be omitted;

(b) after paragraph 5 there shall be added the following paragraphs—

(i) in column (A)—

(1) 1992 c. 7

(2) S.R. 1978 No. 401; relevant amending regulations are S.R. 1994 No. 92

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“5A. Employment as an entertainer, not being employment under a contract of service or in an office with emoluments chargeable to income tax under Schedule E.”;

(ii) in column (B)—

“5A. Any person in employment described in paragraph 5A in column (A) whose remuneration in respect of that employment (disregarding any payment in kind) does not consist wholly or mainly of salary.”.

Amendment of Schedule 3 to the principal Regulations

4. In Schedule 3 to the principal Regulations (employments in respect of which persons are treated as secondary Class 1 contributors) after paragraph 7(3) there shall be added the following paragraphs—

(a) in column (A)—

“8. Employment as an entertainer (not being employment under a contract of service or in an office with emoluments chargeable to income tax under Schedule E) except where the earner is a person to whom paragraph 5A in column (B) of Schedule 1 to these Regulations applies.”;

(b) in column (B)—

“8. The person who has engaged the entertainer under a contract for services for the provision of the entertainment which constitutes that employment.”.

Expiry of Regulations

5. These Regulations shall cease to have effect on 1st February 1999, and on and after that date the principal Regulations shall have effect as if these Regulations had not come into operation.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland
on

L.S.

16th July 1998.

John O'Neill
Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These Regulations further amend the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 (“the principal Regulations”).

Regulation 2 amends regulation 1(2) of the principal Regulations by inserting a definition of “entertainer” and regulation 3(a) makes a consequential amendment to paragraph 2 of Schedule 1 to the principal Regulations (“Schedule 1”).

Regulation 3(b) amends Schedule 1 so that certain forms of employment as an entertainer are to be treated as employment as an employed earner, except as respects persons whose remuneration from such employment does not consist wholly or mainly of salary.

Regulation 4 amends Schedule 3 to the principal Regulations to specify the person who is to be treated as the secondary Class 1 contributor in relation to earnings from any such employment as an entertainer.

Regulation 5 provides that these Regulations are to cease to have effect on 1st February 1999.

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.