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STATUTORY RULES OF NORTHERN IRELAND

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**1999 No. 117**

**The Social Security (Contributions), Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations (Northern Ireland) 1999**

**Insertion of Part IIB into the principal Regulations**

4. After Part IIA(1) of the principal Regulations (exceptions from liability for, and reductions and calculation of, Class 1A contributions) there shall be inserted the following Part—

**“PART IIB**

**CALCULATION OF, AND EXCEPTION FROM LIABILITY FOR, CLASS 1B CONTRIBUTIONS**

**Calculation of Class 1B contributions**

**22I.** Where a person is liable to pay a Class 1B contribution in accordance with the provisions of section 10A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 1B contributions), the amount of that contribution shall be calculated to the nearest £0.01 and any amount of £0.005 or less shall be disregarded.

**Exception from liability for Class 1B contributions**

**22J.—(1)** A person shall be excepted from liability to pay a Class 1B contribution for any year in respect of—

- (a) the amount of any of the chargeable emoluments under section 10A(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 of an employee included in a PAYE settlement agreement; and
- (b) the total amount of income tax in respect of which that person is accountable to the Inland Revenue in relation to emoluments of such an employee in accordance with a PAYE settlement agreement,

where the employee is—

- (i) subject to the legislation of a contracting party, other than the United Kingdom, to the Agreement on the European Economic Area signed at Oporto on 2nd May 1992 as adjusted by the Protocol signed at Brussels on 17th March 1993<sup>(2)</sup>, or
- (ii) a person subject to the legislation of a country outside the United Kingdom in respect of which there is an order under section 155 of the

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(1) Part IIA was inserted by S.R. 1992 No. 126; regulation 22H was added by S.R. 1998 No. 317

(2) O.J. No. L1, 3.1.94, p. 7

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**Status:** This is the original version (as it was originally made).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

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Social Security Administration (Northern Ireland) Act 1992<sup>(3)</sup> (reciprocal agreements with countries outside the United Kingdom) giving effect to a reciprocal agreement.

(2) Where, under the foregoing provisions of this regulation, a person is excepted from liability to pay a Class 1B contribution for any year, that person shall be entitled, if he so wishes, to pay that contribution for that year.”

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<sup>(3)</sup> 1992 c. 8; section 155 was amended by paragraph 48 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I.1995/2705 (N.I. 15))