
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the 1992 Act”) using section 2(2) of the European Communities Act 1972.

Regulation 2(5) inserts new section 35B into the 1992 Act. This provides an entitlement to maternity allowance for women who work with a spouse or civil partner who is engaged in self-employment. This implements Article 8 of Directive 2010/41/EU (“the Directive”) in respect of the women referred to in Article 2(b) of the Directive. Article 8 of the Directive has already been implemented in respect of self-employed women (Article 2(a) of the Directive) by virtue of section 35 of the 1992 Act. Section 35 already applies to a woman who is the employee of her spouse or civil partner.

In the new section 35B, subsection (1) sets out the conditions that must be satisfied for payment of maternity allowance under the new section. Subsection (2) defines when a woman is treated as working with, or ceasing to work with, her spouse or civil partner. Subsection (3) sets the rate of maternity allowance that is payable for any particular week. That will be 90 per cent. of the amount of the maternity allowance threshold for the tax year in which the week ends. The maternity allowance threshold in relation to a tax year is currently £30 as prescribed in section 35(6A) of the 1992 Act. Subsections (4) to (8) provide that maternity allowance under the new section is payable for a 14-week period, and define when the period begins. Subsection (9) provides that a reference to the maternity allowance period in relation to section 35B is a reference to the 14-week period referred to in subsection (4). Subsection (10) applies certain provisions in section 35 (maternity allowance for employed or self-employed earner) to the new section 35B. These include definitions of the terms “confined”, “confinement” and “maternity allowance threshold”. Subsection (11) ensures that regulations under section 35 of the 1992 Act may prescribe circumstances under which a woman is disqualified from receiving maternity allowance or may prescribe modifications which will enable a woman to satisfy the qualifying conditions after the commencement of the 11th week before her expected week of confinement.

The remainder of regulation 2 makes consequential amendments to other provisions in the 1992 Act.

A Transposition Note is attached to the Explanatory Memorandum which is available alongside these Regulations at www.legislation.gov.uk/nisr. Copies of the Note have been laid in the Business Office and the Library of the Northern Ireland Assembly and are available from the Department for Social Development, Social Security Policy and Legislation Division, Level 1, James House, 2-4 Cromac Avenue, Gasworks Business Park, Ormeau Road, Belfast, BT7 2JA.