
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 170

The Statutory Parental Bereavement Pay (Persons Abroad and Mariners) Regulations (Northern Ireland) 2022

Treatment of certain persons absent from Northern Ireland as employees

5. Subject to regulation 7(2), where a person, while absent from Northern Ireland for any purpose, is gainfully employed by an employer who is liable to pay secondary Class 1 contributions (within the meaning of section 1(2) of the Act) in respect of that person's employment under section 6 of the Act⁽¹⁾ or regulation 146 of the Social Security (Contributions) Regulations 2001⁽²⁾, that person shall be treated as an employee for the purposes of Part 12ZD of the Act.

(1) Section 6 was substituted by the Welfare Reform and Pensions Act 1999 (c. 30), Schedule 10, paragraph 2, and was further amended by the Child Support, Pensions and Social Security Act 2000 (c. 19), section 81(3).

(2) S.I. 2001/1004, amended by S.I. 2007/1838.