

## PART III

To have effect from 1st January 1966

Service in the rank	Rates of pay per annum		
	Inspector General	Deputy Inspector General	Commissioner, Belfast
	£	£	£
On Appointment . . . . .	5,280	3,910	3,610
1 year . . . . .	5,455	4,000	3,700
2 years . . . . .	5,630	4,090	3,790
3 years . . . . .	5,805	4,190	3,890
4 years . . . . .	5,980	4,290	3,990

## EXPLANATORY NOTE

*(This Note is not part of the Order, but is intended to indicate its general purport.)*

This Order applies to the Inspector General, the Deputy Inspector General and the Commissioner, Belfast, of the Royal Ulster Constabulary and authorises increased rates of pay for these officers of the Force.

1966. No. 214

[C]

## NATIONAL INSURANCE

## Graduated Contributions and Non-participating Employments

REGULATIONS, DATED 9TH SEPTEMBER 1966, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND) 1966.

The Ministry of Health and Social Services, in conjunction with the Ministry of Finance so far as relates to matters with regard to which the Ministry of Finance has so directed, in exercise of powers conferred by sections 4(4) and (7) and 55(3) of the National Insurance Act (Northern Ireland) 1966(a) and by Schedule 1, paragraphs 2, 3 and 6 to the National Insurance (No. 2) Act (Northern Ireland) 1966(b), 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 National Insurance (Graduated Contributions and Non-participating Employments—Consequential) Regulations (Northern Ireland) 1966, and shall come into operation on 5th October 1966.

(2) In these regulations—

“the Assessment Regulations” means the National Insurance (Assessment of Graduated Contributions) Regulations (Northern Ireland) 1960(c);

(a) 1966. c. 6 (N.I.). (b) 1966. c. 16 (N.I.). (c) S.R. & O. (N.I.) 1960, No. 114.

“the Assurance Regulations” means the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960(a);

“the Miscellaneous Provisions Regulations” means the National Insurance (Graduated Contributions and Non-participating Employments—Miscellaneous Provisions) Regulations (Northern Ireland) 1960(b).

#### *Payments in lieu of contributions*

2. In the Assurance Regulations, after regulation 20(c), there shall be inserted the following regulation:

*“Calculation of graduated contributions for the purposes of payments in lieu of contributions*

21. For the purposes of section 57 of the National Insurance Act (Northern Ireland) 1966 (payments in lieu of contributions) the graduated contributions (payable by the insured person and his employer) referred to in paragraph (a) of that section shall, in respect of any contribution week beginning after 5th October 1966, be taken in each case as 7s. 8d.”

#### *Annual maximum*

3. In paragraph (b) of regulation 9(d) of the Assessment Regulations (annual maximum), after the words “6th April 1963” there shall be inserted the words “and before 6th April 1966”, and at the end of the said regulation 9 there shall be added:

“(c) in respect of the income tax year beginning on 6th April 1966, shall, if the graduated contributions so paid in that year amount to £23 12s. 7d. or more, be £23 2s. 7d.;

(d) in respect of any income tax year ending after 6th April 1967, shall, if the graduated contributions so paid in that year amount to £26 6s. 9d. or more, be £25 16s. 9d.”

#### *Treatment of remuneration for graduated contributions purposes*

4.—(1) In regulation 2 of the Miscellaneous Provisions Regulations (computation of remuneration), for paragraphs (1) and (2), there shall be substituted the following:

“(1) Where payments are made to a person on account of remuneration in two or more employments under the same employer which include both an employment which is, and an employment which is not, at the time of payment in respect thereof a non-participating employment, and, under section 4(3)(a) of the National Insurance Act (Northern Ireland) 1966, those payments fall to be aggregated and treated as a single payment of remuneration in one employment, that one employment shall, for the purposes of the said section 4(3)(a), be taken to be—

(a) an employment which is at the time of the payment a non-participating employment, if at the time of the payment (or each payment if there is more than one) in respect of participating employment which falls to be aggregated the person is employed in a non-participating employment under that employer; and

(b) subject to the provisions of paragraph (2A), in any other case an employment which is at the time of the payment a participating employment;

(a) S.R. & O. (N.I.) 1960, No. 181.

(b) S.R. & O. (N.I.) 1960, No. 194.

(c) See S.R. & O. (N.I.) 1963, No. 154.

(d) See reg. 4 of S.R. & O. (N.I.) 1963, No. 71.

and for the purposes of this Part a "participating employment" means an employment which is not a non-participating employment.

(2) Subject to the provisions of paragraph (2B) and without prejudice to the provisions of section 4(5) of the National Insurance Act (Northern Ireland) 1966 as to the disregarding of payments of remuneration, where a payment on account of a person's remuneration in a participating employment is made at a time when he is employed in a non-participating employment under the same employer, then, if that payment does not fall to be aggregated under section 4(3)(a) of that Act with a payment of remuneration from the other employment, the payment shall, for the purpose of graduated contributions, be treated as a payment on account of remuneration in an employment which is at the time of the payment a non-participating employment.

(2A) Where a payment (hereafter in this paragraph called "the payment in question") on account of a person's remuneration in a participating employment is made at a time when that employment and his employment in a non-participating employment under the same employer have both come to an end, then, if the last payment made on account of his remuneration in that participating employment before that participating employment came to an end fell (or would but for its being made before 5th October 1966 have fallen) under the provisions of paragraph (1) or paragraph (2) to be treated as a payment on account of remuneration in an employment which was at the time of the payment a non-participating employment, the said provisions shall apply as if the payment in question had been made at a time when the said person was employed in the non-participating employment under that employer.

(2B) The provisions of paragraph (2) shall not apply in a case where, having regard to the arrangements which are or might reasonably be made for the calculation and payment of the remuneration, it is not reasonably practicable at or before the time of the payment for any of the persons calculating or making the payment to have such information about the other employment as would enable them to know whether the provisions in question were applicable."

(2) In paragraph (3) of the said regulation 2, for the words "of paragraph (1)" there shall be substituted the words "of this regulation".

#### *Calculation of excess graduated contributions*

5. For regulation 4 of the Miscellaneous Provisions Regulations (calculation of excess graduated contributions), there shall, in relation to the income tax year ending 5th April 1967 and any subsequent income tax year, be substituted the following:

#### *"Calculation of excess graduated contributions*

4. For the purposes of section 55(3) of the National Insurance Act (Northern Ireland) 1966, as amended by paragraph 6 of Schedule 1 to the National Insurance (No. 2) Act (Northern Ireland) 1966 (which relates to the determination of any question as to the amount, if any, by which the graduated contributions paid by certain persons in respect of remuneration paid in any income tax year exceeded the amount prescribed under section 4(4) of the National Insurance Act (Northern Ireland) 1966)—

- (a) a person's employment in a non-participating employment shall be treated as continuing until, and as coming to an end at, the time at which it is treated for the purpose of the provisions of Part III

of the National Insurance Act (Northern Ireland) 1966 relating to payments in lieu of contributions as having come to an end:

Provided that the Ministry, in any case in which it extends or has extended the period during which, for the purpose of the said provisions of Part III of that Act, a person's employment is not to be treated as having come to an end or an interruption therein is to be disregarded, may direct that the employment shall be treated for the purposes of the said section 55(3) as coming to an end at such earlier time as it may specify, being a time not earlier than that at which but for the extension it would have been treated for those purposes as coming to an end;

- (b) the prescribed manner and period for such an application as is referred to in the said paragraph 6 of Schedule 1 in relation to any income tax year shall be, respectively, in writing to the Ministry and not later than six years after the end of the income tax year in question:

Provided that (except where the Ministry in its absolute discretion allows to the contrary) an application shall be deemed not to have been made within the prescribed time if it is made after the beginning of the first week in respect of which the person concerned was (subject to any provision as to earnings) entitled to receive payment of a retirement pension;

- (c) the prescribed amount of the graduated contribution deemed to have been paid by an insured person on the first day of any contribution week such as is referred to in the said section 55(3) shall be taken as 7s. 8d., so, however, that not more than one such contribution shall be deemed to have been paid in any one contribution week."

Sealed with the Official Seal of the Ministry of Health and Social Services for Northern Ireland this 9th day of September 1966.

(L.S.)

*W. Slinger,*  
Assistant Secretary.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 9th day of September 1966.

(L.S.)

*R. R. Butler,*  
Assistant Secretary.

#### EXPLANATORY NOTE

*(This note is not part of the Regulations, but is intended to indicate their general purport.)*

These Regulations amend the National Insurance (Non-participation—Assurance of Equivalent Pension Benefits) Regulations (Northern Ireland) 1960, the National Insurance (Assessment of Graduated Contributions) Regulations (Northern Ireland) 1960 and the National Insurance (Graduated Contributions and Non-participating Employments—Miscellaneous Provisions) Regulations (Northern Ireland) 1960. They secure that the amount of a payment in lieu of contributions remains unchanged after the National Insurance (No. 2) Act (Northern Ireland) 1966 comes into force, and make provisions with regard to the rate, and annual maximum, of graduated contributions in certain cases where a person is or has been employed in more than one employment.