

1973. No. 226

[C]

NATIONAL INSURANCE

Assessment of Graduated Contributions

REGULATIONS, DATED 4TH JULY 1973, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES, IN CONJUNCTION WITH THE MINISTRY OF FINANCE, UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND) 1966 TO 1969.

The Ministry of Health and Social Services on behalf of the Secretary of State, in conjunction with the Ministry of Finance on behalf of the Secretary of State so far as relates to matters with regard to which the Ministry of Finance has so directed, in exercise of powers conferred by section 4 of the National Insurance Act (Northern Ireland) 1966(a) and by section 8 of the National Insurance &c. (No. 2) Act (Northern Ireland) 1969(b), and of all other powers enabling it in that behalf, hereby makes the following regulations being regulations subject to negative resolution in accordance with section 101(3) and section 8(5) respectively of those Acts:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the National Insurance (Assessment of Graduated Contributions) Regulations (Northern Ireland) 1973 and shall come into operation on 5th July 1973.

(2) In these regulations—

“the Act” means the National Insurance Act (Northern Ireland) 1966;

“aggregation” means the aggregating and treating as a single payment, under section 4(3) of the Act, of two or more payments;

“apportionment” means the apportioning and treating as two or more separate payments, under section 4(3) of the Act, of any single payment;

“cumulative emoluments” has the same meaning as in the Income Tax (Employments) Regulations 1973(c);

“the employer” means, in relation to any payment, the employer in the employment in which that payment is made or is payable;

“graduated contribution period” has the meaning assigned to it in paragraph (3);

“payment” means a payment on account of a person’s remuneration in any employment, except any employment such that graduated contributions are not payable in respect of it, and includes any part of a payment which is calculated separately from the remainder thereof;

“regular payment” means any payment made, or falling under these regulations to be treated for the purpose of graduated contributions as made, at regular intervals.

(3) “Graduated contribution period” in relation to any person means a period—

(a) 1966. c. 6 (N.I.).
(b) 1969. c. 19 (N.I.).

(c) S.I. 1973, No. 334.

- (a) the length of which is—
- (i) in the case of a person any part of whose remuneration is paid in regular payments at intervals of a week or more, the length of the shortest interval at which any such part is paid or treated as paid; and
 - (ii) in the case of any other person, one week; and
- (b) which is one of a succession of periods of the same length beginning in the case of the first such period in any income tax year on the first day of that year, and in the case of each subsequent period immediately upon the ending of the period which last precedes it:

Provided that in any income tax year the period, if any, between the end of the last graduated contribution period of normal length and the beginning of the next income tax year shall itself be treated as a graduated contribution period of normal length.

Equivalent amounts

2.—(1) The equivalent amounts for the purposes of section 4(1) of the Act (under which in respect of any payment exceeding £9 or the equivalent amount for remuneration not paid weekly, the graduated contributions are calculated on certain specified amounts, or on the equivalent amounts for remuneration not paid weekly) shall be determined in accordance with the provisions of this regulation.

- (2) The respective equivalent amounts shall be—
- (a) where the graduated contribution period is a week, £9 and the amount, up to £9, by which the payment exceeds £9, and the amount, up to £30, by which the payment exceeds £18;
 - (b) where the graduated contribution period is a multiple of a week, the amounts calculated by applying sub-paragraph (a) with the substitution for any reference to a sum specified in pounds of a reference to the corresponding multiple of that sum;
 - (c) where the graduated contribution period is a month, £39 and the amount, up to £39, by which the payment exceeds £39, and the amount up to £130, by which the payment exceeds £78;
 - (d) where the graduated contribution period is a multiple of a month, the amounts calculated by applying sub-paragraph (c) with the substitution for any reference to a sum specified in pounds of a reference to the corresponding multiple of that sum; and
 - (e) in any other case, the amounts calculated by applying sub-paragraph (a) with the substitution for any reference to a sum specified in pounds of a reference to one-seventh of that sum multiplied by the number of days in the graduated contribution period in question.

Calculation of graduated contributions

3.—(1) Subject to the provisions of paragraph (3), where the graduated contribution period is a week or a month the graduated contributions payable by the employer and the employed person respectively, in respect of any payment of an amount shown in the first column of Part I or, as the case may be, Part II of the appropriate Schedule, shall be the amount opposite thereto in the second column and, in respect of any payment of an amount not so shown, shall be the amount in the second column opposite to the next smaller amount, if any, which is so shown.

(2) Where the graduated contribution period is a multiple of a week or of a month, paragraph (1) shall apply subject to the substitution for the references to the amounts in the respective columns of the appropriate Schedule of references to the corresponding multiples of those amounts.

(3) Where, in the case of any payments to which the provisions of paragraph (1) or paragraph (2) apply, it would, having regard to the means by which the net sums payable are to be calculated, be unduly difficult or inconvenient to calculate the graduated contributions payable in respect of those payments in accordance with those provisions, the amounts of those contributions may be calculated as if those provisions did not apply; and in any case in which the amount of any graduated contribution payable is not calculated in accordance with those provisions, whether by virtue of the foregoing provisions of this paragraph or because the graduated contribution period is not a week or a month or a multiple of either a week or a month, that amount shall be calculated to the nearest £0·01, any amount of £0·005 being disregarded:

Provided that—

- (a) 4·75 per cent., 4·35 per cent., 4·25 per cent., 3·85 per cent., 3·25 per cent., 2·75 per cent., 1·6 per cent., 1·1 per cent., 0·5 per cent. and 0·4 per cent. of any amount (other than the amount of the graduated contribution), or of any equivalent amount, referred to in section 4(1)(c) of the Act, as from time to time in force, or of the total of more than any one such amount or equivalent amount, may be calculated to the nearest £0·01, any amount of £0·005 being disregarded; and
- (b) no amount shall be payable which is in excess of the maximum weekly or, as the case may be, monthly amount specified in the second column of the appropriate Schedule, or, where the graduated contribution period is a multiple of a week or a month, of a sum equal to the same multiple of the said maximum amount.

(4) In this regulation "appropriate Schedule" means Schedule 1 in the case of an employment which is not a non-participating employment and means Schedule 2 in the case of an employment which is a non-participating employment.

Payments treated as made at regular intervals

4.—(1) If on any occasion a payment which would normally fall to be made at a regular interval is made otherwise than at that regular interval, it shall for the purpose of graduated contributions be treated, subject to the provisions of regulations 8 and 9, as if it were a payment made at that regular interval.

(2) Where payments are made at irregular intervals of the amounts due for regular intervals, the payments shall for the purpose of graduated contributions be treated, subject to the provisions of regulations 8 and 9, as if they were payments made at those regular intervals.

(3) Where payments are normally made at intervals which secure that one and only one payment is made in each of a succession of periods consisting of the same number of days, weeks or months, those payments shall for the purpose of graduated contributions be treated, subject to the provisions of regulations 8 and 9, as if they were payments made at the regular interval of one of those periods; and where the intervals for which payments are normally due are such as to secure that one and only one such

interval ends in each of a succession of like periods, those intervals shall be treated as regular intervals of the length of those periods for the purpose of paragraph (2).

General provisions as to aggregation and apportionment.

5.—(1) Where on one or more occasions the whole or any part of a person's remuneration is not paid weekly (whether or not it is treated for the purpose of graduated contributions as paid weekly), section 4(3) of the Act (determination of the graduated contributions payable in any income tax week by the aggregation of separate payments and the apportionment of single payments in certain cases) shall apply subject to the modifications prescribed in this regulation.

(2) In every case to which this regulation applies the said section 4(3) shall have effect as if for the references therein to "income tax week" and "week" there were substituted references to "graduated contribution period".

(3) Where a regular payment is made in a graduated contribution period other than that in which it would normally have fallen to be made, the said section 4(3) shall, subject to the provisions of this regulation, have effect as if that payment (together with any other payment which on that occasion is, and which normally falls to be, made on the same day as that regular payment) had been made in the graduated contribution period in which it would normally have fallen to be made:

Provided that where the graduated contribution period in which it is made and the graduated contribution period in which it would normally have fallen to be made are in different income tax years, the preceding provisions of this paragraph shall not apply and that regular payment shall not be aggregated with any payment other than one which on that occasion is, and which normally falls to be, made on the same day as that regular payment.

(4) For the purposes of paragraph (3)—

(a) if a payment is one of a series of regular payments and if the intervals at which payments of that series are made are such that the graduated contribution period in which that payment would normally have fallen to be made cannot be otherwise identified, that graduated contribution period shall be determined in the following manner, namely—

(i) by ascertaining the graduated contribution period in which the first payment of that series in the same income tax year was made or, alternatively, in which the first payment of the corresponding series in that income tax year was made on account of the remuneration of other persons employed by the same employer on account of whose remuneration regular payments are normally made at the same intervals and on the same days; and

(ii) by treating all other payments of that series made in the same income tax year as normally falling to be made in the respective graduated contribution periods in which they would have been made if they had in fact all been made at the regular interval at which under the provisions of regulation 4 they fall to be treated as made; and

(b) in the application of sub-paragraph (a)—

(i) for the purposes of head (i) thereof, where the said first payment comprised two or more parts being payments of that series separately calculated, the part attributable to the latest interval to which any such part related shall alone be treated as the first payment of that series; and

- (ii) for the purposes of head (ii) thereof, any payment (whether or not due to be made) which has been wholly omitted from a series shall be treated as if it had been made.

Aggregation of payments in separate employments under the same employer

6. Payments in any employment shall not be aggregated with payments in any other employment under the same employer if—

- (a) such aggregation is not reasonably practicable because—
- (i) any of the employments is of a casual nature, or
 - (ii) the remuneration in the respective employments is calculated at different places; or
- (b) having regard to the arrangements which are or might reasonably be made for the calculation and payment of the remuneration in the respective employments, it is not reasonably practicable at or before the time of payment for any of the persons calculating or making the payments in any one such employment to have such information about the other employment or employments and the payments made or to be made therein as would be required for the calculation of the graduated contributions payable if the payments made in the respective employments fell to be aggregated.

Apportionment of single payment between two or more employments under different employers

7. Any payment made to any person in any income tax week by the Dockers (Casual) Central Wages Organisation, or DEPO Limited, in respect of remuneration in two or more employments in or about any dock, wharf, quay or harbour, shall not be apportioned between those employments but shall be treated as a single payment of remuneration in one employment.

Change of graduated contribution period

8.—(1) The provisions of this regulation apply where, by reason of a change in the shortest regular interval at which any part of a person's remuneration is paid or treated as paid (hereinafter referred to as "the shortest regular interval of payment"), that person's graduated contribution period in any employment or employments under the same employer is, or is in process of being, changed.

- (2) In this regulation—
- (a) the shortest regular interval of payment which has been, or is to be, discontinued is referred to as "the old interval" and the interval which has, or is to, become the shortest regular interval of payment is referred to as "the new interval"; and
 - (b) the graduated contribution period determined according to the old interval is referred to as "the old period", that determined according to the new interval is referred to as "the new period", and whichever of those two periods is the longer is referred to as "the longer period".
- (3) During the first longer period, if any, in which payments are made at both the old and the new intervals, the provisions of these regulations shall apply subject to the following modifications, namely—
- (a) the graduated contribution period shall be determined according to the interval of the first regular payment, being a payment at either the old or the new interval, made in that first longer period or, if the first such regular payment at the old interval and the first such regular payment at the new interval are made on the same day, according to the old or the new interval whichever is the longer;

- (b) any payment made, or which but for this provision would be treated for the purpose of graduated contributions as made, at a regular interval shorter than the interval of the graduated contribution period determined in accordance with the provisions of sub-paragraph (a), shall for the purpose aforesaid be treated as not being a regular payment;
- (c) any interval between the beginning of the said first longer period and the beginning of the first graduated contribution period determined in accordance with the provisions of sub-paragraph (a) shall be combined with the interval, if any, between the end of the last complete old period and the beginning of the said first longer period, and the first-mentioned interval or, as the case may be, the intervals so combined shall be treated as a complete old period or a complete new period, whichever is the shorter; and
- (d) any interval between the end of the last complete graduated contribution period determined in accordance with the provisions of sub-paragraph (a) and the end of the said first longer period shall, subject to the provisions of paragraph (4)(b), be treated as a complete graduated contribution period of the same length as that last complete one:

Provided that if in any case where the new period is the longer period it would, having regard to the means by which the net sums payable are to be calculated, be unduly difficult or inconvenient to give effect to the foregoing modifications, there shall be substituted therefor the following modifications, namely—

- (i) the graduated contribution period shall be determined according to the new interval; and
 - (ii) any payment made, or which but for this provision would be treated for the purpose of graduated contributions as made, at the old interval shall for the purpose aforesaid be treated as not being a regular payment.
- (4) After the end of the said first longer period, the provisions of these regulations shall apply subject to the following modifications, namely—
- (a) any payment made, or which but for this provision would be treated for the purpose of graduated contributions as made, at the old interval, shall for the purpose aforesaid be treated as not being a regular payment; and
 - (b) any interval between the end of the said first longer period and the beginning of the next new period shall, if there was no such interval as is specified in paragraph (3)(d), be treated as a complete new period, and if there was any such interval shall be treated as if it formed part thereof.

Holiday payments

9.—(1) For the purposes only of regulation 5, where a payment in respect of a period of holiday of a week or more is made in any case in which the graduated contribution period is a week or a multiple of a week, such payment—

- (a) if it is a regular payment may be treated as if the graduated contribution period in which it is made were that in which it would normally have fallen to be made; and

(b) if it is not a regular payment shall be treated as if it were a regular payment and as if the graduated contribution period in which it is made were that in which it would normally have fallen to be made.

(2) In determining the graduated contributions payable in respect of any payment treated in accordance with the provisions of paragraph (1) (together with any payment required to be aggregated therewith), regulations 2 and 3 shall apply as if the graduated contribution period were—

(a) if the payment is required to be aggregated with any regular payment according to the interval of which the graduated contribution period is determined, the sum of the number of weeks in that graduated contribution period and the number of complete weeks in the said period of holiday; and

(b) in any other case, the number of complete weeks in the said period of holiday.

Annual maximum

10. For the purposes of section 4(4) of the Act (by which where the graduated contributions paid by a person in respect of his remuneration from two or more employments in any income tax year exceed a prescribed amount the excess shall, for certain purposes, be treated as contributions of the wrong class paid in error and as not properly payable) the prescribed amount—

(a) in respect of any income tax year ending before 6th April 1963 shall, if the graduated contributions so paid in that year amount to £14 or more, be £13 10s.;

(b) in respect of any income tax year ending after 6th April 1963 and before 6th April 1966—

(i) in relation to a person who is employed in non-participating employment in each contribution week during that year, if it is a year in which only 52 such weeks commence and if the graduated contributions so paid in that year amount to £20 8s. 8d. or more, shall be £19 18s. 8d.; and

(ii) in any other case shall, if the graduated contributions so paid in that year amount to £20 16s. 4d. or more, be £20 6s. 4d.;

(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 and before 6th April 1969 shall, if the graduated contributions so paid in that year amount to £26 6s. 9d. or more, be £25 16s. 9d.;

(e) in respect of the income tax year ending on 5th April 1970 shall, if the graduated contributions so paid in that year amount to £33 11s. 7d. or more, be £33 1s. 7d.;

(f) in respect of the income tax year ending on 5th April 1971 shall, if the graduated contributions so paid in that year amount to £43·96 or more, be £43·46;

(g) in respect of the income tax year ending on 5th April 1972 shall, if the graduated contributions so paid in that year amount to £62·81 or more, be £62·31;

(h) in respect of the income tax year ending on 5th April 1973 shall, if the graduated contributions so paid in that year amount to £88·67 or more, be £88·17;

(i) in respect of any income tax year ending on or after 5th April 1974 shall, if the graduated contributions so paid in that year amount to £98·55 or more, be £98·05.

Remuneration to be disregarded

11.—(1) A sum deducted from any payment on account of a person's remuneration which is or would, but for the deduction, be made shall not be treated for the purpose of graduated contributions as paid on account of that person's remuneration unless—

- (a) it is included in that person's cumulative emoluments; or
- (b) it is a sum in respect of which relief from income tax is allowable by way of deduction from that person's emoluments.

(2) In so far as any payment on account of a person's remuneration comprises or represents, and does not exceed in amount, sums deducted from any previous payments on account of his remuneration (whether or not remuneration in an employment such that graduated contributions were payable in respect of it), that payment shall be treated for the purposes of section 4(5) of the Act (disregard of payments) as coming from sums comprised in a previous payment:

Provided that the provisions of this paragraph shall apply only in so far as—

- (a) the payment comprising or representing the sums deducted is not included in that person's cumulative emoluments or comprises or represents sums specified in paragraph (1)(b); and
 - (b) those sums have not been comprised in or represented by any previous payment to or to the order or for the benefit of that person (whether or not a payment on account of remuneration in an employment such that graduated contributions were payable in respect of it).
- (3) There shall be excluded from the computation of a person's remuneration any payment in so far as it is—
- (a) a payment in respect of a period of holiday, where the sum paid is derived directly or indirectly from a fund to which more than one employer contributes and the management and control of which are not vested in those employers, or where the person making the payment is entitled to be reimbursed from such a fund;
 - (b) a payment of or in respect of a gratuity, where the payment is not made directly or indirectly by the employer and the sum paid does not comprise or represent sums previously paid to the employer;
 - (c) a payment made before it is due, where the sum paid is to be deducted from a subsequent regular payment made or treated as made at an interval not exceeding one week (including such a regular payment which but for any deduction would be made) and for the purpose of graduated contributions the sum so deducted will fall to be treated as paid;
 - (d) a payment made solely to adjust to a more convenient amount the sum paid on any occasion, and in so far as a compensating deduction has been or is to be made from a payment (whether or not a payment on account of remuneration in an employment such that graduated contributions are or were payable in respect of it) made on another occasion; or
 - (e) a payment made to or by trustees, where—
 - (i) in the case of a payment made to trustees, the share thereof which that person is entitled to have paid to him; or
 - (ii) in the case of a payment made by trustees, the amount to be so paid;

is or may be dependent upon the exercise by the trustees of a discretion or the performance by them of a duty arising under the trust, and where not more than two payments under the trust are ordinarily made by the trustees to any one person in any income tax year.

(4)(a) Subject to the provisions of sub-paragraph (b), where by an arrangement approved by the Ministry for the purposes of this provision and made between an employed person and his employer, the employed person draws pay unabated by any deduction as on account of a specified benefit for a period in respect of which under the arrangement he has undertaken not to claim such benefit, there shall, for the purposes of computing his and his employer's liability for graduated contributions under section 4 of the Act, be excluded from the computation of the employed person's remuneration in each graduated contribution period in which such deduction would have been made but for the arrangement, a sum equal to the specified benefit which would have been payable if the employed person had claimed it and in respect of which such deduction would have been made.

(b) In this paragraph "specified benefit" means sickness benefit, invalidity benefit, maternity allowance or, as the case may be, under the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966(d), injury benefit.

Abnormal pay practices

12.—(1) The provisions of this regulation shall not apply for the purpose of any decision of the Ministry in so far as that decision relates to contributions based on payments made more than one year before the beginning of the income tax year in which that decision is given.

(2) With a view to securing that liability for the payment of graduated contributions is not avoided or reduced by an employer's following in the payment of persons employed any practice which is abnormal for their employments (hereinafter referred to as an "abnormal pay practice"), the Ministry may, if it thinks fit, determine any question relating to a person's graduated contributions where any such practice has been or is being followed, as if the employer concerned had not followed any abnormal pay practice but had followed a practice or practices normal for the employment or employments in question.

(3) With the view aforesaid the Ministry, in any case in which it has reason to believe that any abnormal pay practice has been or is being followed, may determine any such question, if it is satisfied that it ought properly to be so determined, as if application had been duly made to it for the determination thereof.

Revocations

13. The regulations specified in column (2) of Schedule 3 are hereby revoked to the extent mentioned in column (3) of that Schedule.

Sealed with the Official Seal of the Ministry of Health and Social Services for Northern Ireland this 4th day of July 1973.

(L.S.)

C. G. Oakes,
Assistant Secretary.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 4th day of July 1973.

(L.S.)

C. F. Darling,
Assistant Secretary.

SCHEDULE 1

Regulation 3

Employment which is not a Non-participating Employment

PART I

WEEKLY SCALE

<i>Amount of payment</i>	<i>Amount of contribution</i>
£	£
9·01	0·01
9·25	0·02
9·50	0·04
10·00	0·06
10·50	0·08
11·00	0·11
11·50	0·13
12·00	0·15
12·50	0·18
13·00	0·20
13·50	0·23
14·00	0·25
14·50	0·27
15·00	0·30
15·50	0·32
16·00	0·34
16·50	0·37
17·00	0·39
17·50	0·42
18·00	0·45
19·00	0·50
20·00	0·55
21·00	0·59
22·00	0·64
23·00	0·69
24·00	0·74
25·00	0·78
26·00	0·83
27·00	0·88
28·00	0·93
29·00	0·97
30·00	1·02
31·00	1·07
32·00	1·12
33·00	1·16
34·00	1·21
35·00	1·26
36·00	1·31
37·00	1·35
38·00	1·40
39·00	1·45
40·00	1·50
41·00	1·54
42·00	1·59
43·00	1·64
44·00	1·69
45·00	1·73
46·00	1·78
47·00	1·83
48·00	1·85
or more	

PART II
MONTHLY SCALE

<i>Amount of payment</i>	<i>Amount of contribution</i>
£	£
39·02	0·02
40·00	0·09
42·00	0·19
44·00	0·28
46·00	0·38
48·00	0·47
50·00	0·57
52·00	0·66
54·00	0·76
56·00	0·85
58·00	0·95
60·00	1·04
62·00	1·14
64·00	1·23
66·00	1·33
68·00	1·42
70·00	1·52
72·00	1·61
74·00	1·71
76·00	1·80
78·00	1·95
82·00	2·14
86·00	2·33
90·00	2·52
94·00	2·71
98·00	2·90
102·00	3·09
106·00	3·28
110·00	3·47
114·00	3·66
118·00	3·85
122·00	4·04
126·00	4·23
130·00	4·42
134·00	4·61
138·00	4·80
142·00	4·99
146·00	5·18
150·00	5·37
154·00	5·56

<i>Amount of payment</i>	<i>Amount of contribution</i>
£	£
158·00	5·75
162·00	5·94
166·00	6·13
170·00	6·32
174·00	6·51
178·00	6·70
182·00	6·89
186·00	7·08
190·00	7·27
194·00	7·46
198·00	7·65
202·00	7·84
206·00	7·98
208·00	8·03
or more	

SCHEDULE 2

Regulation 3

Non-participating Employment

PART I

WEEKLY SCALE

<i>Amount of payment</i>	<i>Amount of contribution</i>
£	£
9·01	0·01
12·00	0·02
15·00	0·04
18·00	0·07
19·00	0·12
20·00	0·16
21·00	0·21
22·00	0·26
23·00	0·31
24·00	0·35
25·00	0·40
26·00	0·45
27·00	0·50
28·00	0·54
29·00	0·59
30·00	0·64
31·00	0·69
32·00	0·73
33·00	0·78
34·00	0·83
35·00	0·88
36·00	0·92
37·00	0·97
38·00	1·02
39·00	1·07
40·00	1·11
41·00	1·16
42·00	1·21
43·00	1·26
44·00	1·30
45·00	1·35
46·00	1·40
47·00	1·45
48·00	1·47
or more	

PART II
MONTHLY SCALE

<i>Amount of payment</i>	<i>Amount of contribution</i>
£	£
39·01	0·01
40·00	0·03
50·00	0·08
60·00	0·13
70·00	0·17
78·00	0·29
82·00	0·48
86·00	0·67
90·00	0·86
94·00	1·05
98·00	1·24
102·00	1·43
106·00	1·62
110·00	1·81
114·00	2·00
118·00	2·19
122·00	2·38
126·00	2·57
130·00	2·76
134·00	2·95
138·00	3·14
142·00	3·33
146·00	3·52
150·00	3·71
154·00	3·90
158·00	4·09
162·00	4·28
166·00	4·47
170·00	4·66
174·00	4·85
178·00	5·04
182·00	5·23
186·00	5·42
190·00	5·61
194·00	5·80
198·00	5·99
202·00	6·18
206·00	6·37
208·00	6·37
or more	

SCHEDULE 3

Regulation 13

Regulations Revoked

<i>Statutory Rules and Orders of Northern Ireland</i> (1)	<i>Citation</i> (2)	<i>Extent of revocation</i> (3)
S.R. & O. (N.I.) 1967, No. 197	The National Insurance (Assessment of Graduated Contributions) Regulations (Northern Ireland) 1967.	The whole regulations.
S.R. & O. (N.I.) 1969, No. 225	The National Insurance (Assessment of Graduated Contributions) Amendment Regulations (Northern Ireland) 1969.	The whole regulations.
S.R. & O. (N.I.) 1970, No. 15	The Family Allowances, National Insurance, Industrial Injuries and Miscellaneous Provisions (Decimalisation of the Currency) Regulations (Northern Ireland) 1970.	In the Arrangement of Regulations the entry relating to regulation 16; regulation 16.
S.R. & O. (N.I.) 1971, No. 253	The National Insurance (Assessment of Graduated Contributions) Amendment Regulations (Northern Ireland) 1971.	The whole regulations.
S.R. & O. (N.I.) 1972, No. 56	The National Insurance (Assessment of Graduated Contributions) Amendment Regulations (Northern Ireland) 1972.	The whole regulations.
S.R. & O. (N.I.) 1972, No. 207	The National Insurance (Assessment of Graduated Contributions) Amendment (No. 2) Regulations (Northern Ireland) 1972.	The whole regulations.
S.R. & O. (N.I.) 1973, No. 118	The National Insurance (Graduated Contributions) Amendment Regulations (Northern Ireland) 1973.	Regulation 2.

EXPLANATORY NOTE

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

These regulations consolidate the National Insurance (Assessment of Graduated Contributions) Regulations (Northern Ireland) 1967 and subsequent amending regulations which are set out in Schedule 3 and are revoked by regulation 13.

No amendments other than those of a drafting or consequential nature have been made.