

S.I. 1976/1003 is revoked by reg. 3(1)(a) of S.I. 2016/287 but kept in force for transitional purposes.

**1976 No. 1003**

**SOCIAL SECURITY**

**The Social Security (Northern Ireland Reciprocal Arrangements) Regulations 1976**

<i>Made</i> - - - -	<i>22nd June 1976</i>
<i>Laid before Parliament</i>	<i>5th July 1976</i>
<i>Coming into Operation</i>	<i>6th September 1976</i>

The Secretary of State for Social Services, in conjunction with the Treasury, in exercise of powers conferred upon him by section 142 of the Social Security Act 1975(a) and of all other powers enabling him in that behalf, after reference to the National Insurance Advisory Committee and the Industrial Injuries Advisory Council, hereby makes the following regulations:—

**Citation, commencement and interpretation**

1.—(1) These regulations may be cited as the Social Security (Northern Ireland Reciprocal Arrangements) Regulations 1976 and shall come into operation 6th September 1976.

(2) Any reference in these regulations to any provision made by or contained in any enactment or instrument shall, except in so far as the context otherwise requires, be construed as a reference to that provision as amended or extended by any enactment or instrument and as including a reference to any provision which it re-enacts or replaces, or which may re-enact or replace it, with or without modification.

(3) The rules of the construction of Acts of Parliament contained in the Interpretation Act 1889(b) shall apply in relation to this instrument and in relation to any revocation effected by it as if this instrument, the regulations revoked by it and any regulations revoked by the regulations so revoked were Acts of Parliament and as if each revocation were a repeal.

*(The reference to the Interpretation Act 1889 is to be construed, under the Interpretation Act 1978 (c. 30), s. 25(2), as a reference to the latter Act as it applies to Acts passed at the time of reference.)*

**Modification of the Social Security Act 1975 and certain regulations**

2.—(1) The provisions contained in Memorandum of Reciprocal Arrangements set out in Schedule 1 to these regulations shall have effect so far as the same relate to Great Britain, and the Social Security Act 1975 and regulations made or having effect as if made under that Act of the Social Security (Consequential Provisions) Act 1975(c) so far as such regulations relate to Great Britain shall have effect subject to such modifications as may be required in them for the purpose of giving effect to the said provisions.

---

(a) 1975 c. 14.  
(b) 1889 c. 63.  
(c) 1975 c. 18.

**NORTHERN IRELAND**

SOCIAL SECURITY (N. IRELAND RECIP. ARRTS.) REGS. 1976

(2) In particular and without prejudice to paragraph (1) above any provision of the Social Security Act 1975 specified in column 1 of Part I, II or III of Schedule 2 to these regulations (“the column 1 provision”) shall be adapted so that any act, omission, event or other matter to which the provision of the Northern Ireland legislation specified in the corresponding paragraph of column 2 of the said Part I, II or III, as the case may be, relates is deemed to be an act, omission, event or other matter to which the column 1 provision relates; and in that provision references to—

- (a) the Secretary of State shall be construed as including references to the Department of Health and Social Services for Northern Ireland;
- (b) the National Insurance Fund shall be construed as including references to the Northern Ireland National Insurance Fund;
- (c) benefit, contributions and employed earners shall be construed as including references to benefit, contributions and employed earners respectively within the meaning of the Social Security (Northern Ireland) Act 1975(a);

and cognate expressions shall be construed accordingly.

**Revocations**

3.—(1) The National Insurance (Industrial Injuries) (Northern Ireland Reciprocal Arrangements) Regulations 1948(b) and regulation 5 of the Social Security (Miscellaneous Amendments and Transitional Provisions) Regulations 1975(c) are hereby revoked.

(2) Anything whatsoever done under or by virtue of any regulations revoked by these regulations shall be deemed to have been done under or by virtue of the corresponding provision of these regulations, and anything whatsoever begun under any such regulation may be continued under these regulations as if begun under these regulations.

18th June 1976

*David Ennals,*  
Secretary of State for Social Services.

22nd June 1976

*David Stoddart,*  
*Donald R. Coleman,*  
Two of the Lords Commissioners of  
Her Majesty’s Treasury.

---

(a) 1975 c. 15.

(b) S.I. 1948/1300 (Rev. XVI, p. 541: 1948 I, pg. 3030).

(c) S.I. 1975/566 (1975 I, p. 2082).

**SCHEDULE 1**

Regulation 2(1)

**MEMORANUM  
OF RECIPROCAL ARRANGEMENTS RELATING TO SOCIAL  
SECURITY BETWEEN THE SECRETARY OF  
STATE FOR SOCIAL SERVICES, WITH THE CONSENT OF THE  
TREASURY, OF THE ONE PART AND THE DEPARTMENT OF  
HEALTH AND SOCIAL SERVICES FOR NORTHERN IRELAND,  
WITH THE CONSENT OF THE DEPARTMENT OF FINANCE FOR  
NORTHERN IRELAND, OF THE OTHER PART.**

1.—(1) In this Memorandum, unless the context otherwise requires:

► “determining authority” means-

- (a) in relation to Great Britain, the Secretary of State, an appeal tribunal, a Commissioner, an adjudication officer, a social security appeal tribunal, an adjudicating medical practitioner, a medical appeal tribunal, a disability appeal tribunal or the Attendance Allowance Board, as the case may require, and
- (b) in relation to Northern Ireland, the Department of Health and Social Services for Northern Ireland, an appeal tribunal, a Commissioner, an adjudication officer, a social security appeal tribunal, an adjudicating medical practitioner, a medical appeal tribunal, a disability appeal tribunal or the Attendance Allowance Board for Northern Ireland, as the case may require;

Defns. of “the Act” and “determining authority” substituted by para. 1 of letter no. 1 of the Sch. to S.I. 1999/2227 as from 1.9.99.

“legislation” means-

- (a) in relation to Great Britain, the Social Security Administration Act 1992, the Social Security Contributions and Benefits Act 1992, the Jobseekers Act 1995 and Chapter II of Part I of the Social Security Act 1998, in each case except in relation to the benefits referred to in paragraphs (i) to (viii) of section 177(5) of the Social Security Administration Act 1992, and
- (b) in relation to Northern Ireland, the Social Security Administration (Northern Ireland) Act 1992, the Social Security Contributions and Benefits (Northern Ireland) Act 1992, the Jobseekers (Northern Ireland) Order 1995 and Chapter II of Part II of the Social Security (Northern Ireland) Order 1998, in each case except in relation to the benefits referred to in paragraphs (i) to (viii) of section 153(4) of the Social Security Administration (Northern Ireland) Act 1992,

in each case as amended, modified, adapted, extended, supplemented, replaced or consolidated by any subsequent enactment or by any instrument, but not one made for the purpose of giving effect to the provisions of any agreement applying to one of the two territories and providing for reciprocity with a scheme of social security in force outside the United Kingdom;

*(Under para. 1(3)(a) of Sch. 8 to the HASSASSA Act 1983 (c. 41), references, in relation to Great Britain, to an insurance officer and to a local tribunal are to have effect as if replaced by references, respectively, to an adjudication officer and to a social security appeal tribunal, as from 23.4.84.)*

“territory” means Great Britain or Northern Ireland, as the case may require.

**Sch. 1**

(2) Unless the context otherwise requires, in the application of this Memorandum to a territory, expressions used in this Memorandum shall have the same respective meanings as in ►the legislation◄ which relates to that territory.

Words substituted in art. 1(2) & 2(1) by paras. 2 & 3 of letter no. 1 of the Sch. to S.I. 1999/2227 as from 1.9.99.

(3) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889 shall apply for the purposes of the interpretation of this Memorandum as they apply for the purposes of the interpretation of an Act of Parliament.

*(The reference to the Interpretation Act 1889 is to be construed, under the Interpretation Act 1978 (c. 30), s. 25(2), as a reference to the latter Act as it applies to Acts passed at the time of reference.)*

**2.—(1)** For the purposes of all or any of the provisions of the systems of social security established by ►the legislation◄—

- (a) acts, omissions and events in particular residence, presence, employment (including employment as a mariner or airman), the occurrence of an industrial accident or the development of any prescribed disease, the payment, crediting or rating as paid of contributions (including graduated contributions and payments in lieu of graduated contributions), the refund of contributions paid in excess of the annual maximum amounts payable and the payment or claiming of benefit; and
- (b) the operation of any provisions as to exception from liability to pay contributions,

having effect for all or any of those purposes in one territory shall have corresponding effect for all or any of those purposes in the other territory.

(2) If an employed earner has an accident after he leaves one territory to go in the course of his employment to the other territory and before he arrives in the latter territory, then for the purpose of any right to benefit in respect of that accident:—

- (a) a claim for benefit may be made in either territory; and
- (b) the accident shall be treated as if it had happened in the territory in which the claim is made; and
- (c) the employed earner's absence from either territory shall be disregarded in determining whether the employment is employed earner's employment for the purposes of those provisions of ►the legislation◄ relating to industrial injuries benefits.

Words substituted in art. 2(2)(c) by para. 3 of letter no. 1 of the Sch. to S.I. 1999/2227 as from 1.9.99.  
 Art. 3 substituted by para. 4 of letter no. 1 of the Sch. to S.I. 1999/2227 as from 1.9.99.

►**3.** Where the determining authority has made a decision relating to a claim for benefit arising under or in connection with the legislation, including a decision as reviewed, revised or superseded,

- (a) the decision may be revised or superseded, and
- (b) any appeal from the decision may be determined

under and to the extent permitted by the legislation of the territory in which the claimant is, as if the decision had been made in that territory, notwithstanding that the decision was made in the other territory.

**4.** The provisions of Articles 2 and 3 of this Memorandum shall not confer a right to double benefit.

**5.** The National Insurance Joint Authority shall be responsible for ► requiring the making by the Inland Revenue of ◄ any necessary financial adjustments between the National Insurance Fund and the Northern Ireland National Insurance Fund as a consequence of the provisions of this Memorandum.

Words substituted in art. 5 by para. 5 of letter no. 1 of the Sch. to S.I. 1999/2227 as from 1.9.99.

6. The National Insurance Joint Authority shall from time to time determine the administrative procedure appropriate for the purposes of giving effect to the provisions for this Memorandum.

7. The arrangements in this Memorandum shall come into operation on 6 September 1976, but either Party may terminate them by giving not less than six months notice in writing to the other.

8. The Memoranda of Reciprocal Arrangements dated 11 November 1947 and 22 December 1947 as amended and extended (which arrangements relate to national insurance and industrial injuries respectively) and made between the Minister of National Insurance, with the consent of the Treasury, of the one part and the Ministry of Labour and National Insurance for Northern Ireland, with the consent of the Ministry of Finance for Northern Ireland, of the other part shall be terminated upon the coming into operation of this Memorandum, and anything whatsoever occurring, done or suffered before any such termination and having effect for the purposes of the said Memoranda shall be treated as having a corresponding effect for the purposes of this Memorandum.

Signed, on 13th day of may 1976.

*David Ennals,*  
Secretary of State for Social Services.

We consent,

*T. Pendry,*  
*Donald R. Coleman,*  
Two of the Lords Commissioners of  
Her Majesty's Treasury.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 3rd day of June 1976.

(L.S.)

*N. Dugdale,*  
Secretary.

The Department of Finance for Northern Ireland hereby consents.

Sealed with the Official Seal of the Department of Finance for Northern Ireland on 3rd day of June 1976.

(L.S.)

*R. H. Kidd,*  
Second Secretary.

**SCHEDULE 2**

Regulation 2(2)

**ADAPTATIONS OF CERTAIN PROVISIONS OF THE  
SOCIAL SECURITY ACT 1975**

**PART I**

1 <i>Provision of the Social Security Act 1975</i>	2 <i>Provision of the Social Security (Northern Ireland) Act 1975</i>	3 <i>Subject matter</i>
Section 1(4) and of paragraph 3(2) of Schedule 1	Section 1(4) and paragraph 3(2) of Schedule 1	Penalty for unlawful deduction of employer's contribution
Section 87	Section 87	Benefit to be inalienable
Regulations for the time being in force under section 88(b)	Regulations for the time being in force under section 88(b)	Obligations of employers
Section 146*	Section 137+	Offences and penalties
Section 147*	Section 138+	General provisions as to prosecutions
Section 148	Section 139	Questions arising in proceedings
Section 149	Section 140	Evidence of non-payment
Section 150	Section 141	Recovery on prosecution
Section 151	Section 142	Proof of previous offences
Section 152	Section 143	Provisions supplementary to 2 preceding sections
Section 153(1) and Schedule 18*	Section 144(1) and Schedule 15	Priority in cases of personal and company insolvency
Section 163	Section 153	Exemption from stamp duty

<sup>1</sup>Words omitted in cols. 1-3 by reg. 2(2)(a)-(c) of S.I. 2007/271 as from 1.3.07.

▶<sup>1</sup>◀

\*[Ss. 146(5) and 147 were re-enacted with modifications (6.4.87) in ss.58(2), 54(1) and 56-57 respectively of the Social Security Act 1986 (c.50); and s.153(1) and Sch. 18 were re-enacted with modifications (29.12.86) in the Insolvency Act 1986 (c.45), ss.175(1) and 328(1) and Sch. 6, para. 3(1) (Scotland).]

\*[Ss. 137(5), and 138 of the N.Ireland Act were re-enacted in Articles 59(2), 55, and 57-58 respectively of the Social Security (Northern Ireland) Order 1986, S.I. 1986/1988 (N.I. 18).]

**PART II**

1 <i>Provision of the Social Security Act 1975</i>	2 <i>Provision of the Registration of Births, Deaths and Marriages (Fees, etc.) Act (Northern Ireland) 1955(a)</i>	3 <i>Subject matter</i>
Section 160	The entry in Schedule 2 relating to the Social Security (Northern Ireland) Act 1975 as inserted by the Social Security (Consequential Provisions) Act 1975, Schedule 2, paragraph 78	Provisions relating to marriage

(a) 1955 c. 29 (N.I.).

**PART III**

---

<i>1</i>	<i>2</i>	<i>3</i>	<i>Subject matter</i>
<i>Provision of the Social Security Act 1975</i>	<i>Provision of the Births and Deaths Registration Act (Northern Ireland) 1976(a)</i>		

---

Section 160	The entry in Schedule 2 relating to the Social Security (Northern Ireland) Act 1975 as inserted by the Social Security (Consequential Provisions) Act 1975, Schedule 2, paragraph 102	Provisions relating to age and death
-------------	---	--------------------------------------

---

**EXPLANATORY NOTE**

*(This Note is not part of the Regulations.)*

These Regulations give effect in Great Britain to reciprocal arrangements relating to matters for which provision is made in Great Britain by the Social Security Act 1975. The arrangements are contained in the Memorandum set out in Schedule 1 to the Regulations and have been made between the Secretary of State for Social Services and the Department of Health and Social Services for Northern Ireland. The Regulations made adaptations to provisions of the Social Security Act 1975 (which are set out in Schedule 2) as to administration and enforcement so that certain matters to which corresponding provisions of the Northern Ireland legislation relate are deemed to be matters to which the provisions of the 1975 Act relate.

The Report of the National Insurance Advisory Committee dated 20th April 1976 on the draft of the Regulations referred to them is contained in House of Commons Paper No. 527 (Session 1975–6) published by Her Majesty's Stationery Office.

---

(a) 1967 c. 25 (N.I.).

