
STATUTORY INSTRUMENTS

2000 No. 2208

**The Social Security (Contributions) (Amendment
No. 8) (Northern Ireland) Regulations 2000**

Amendment of Regulation 32 of Schedule 1

35.—(1) Regulation 32(1) of Schedule 1 (inspection of employer’s records) shall be amended as follows.

(2) In paragraph (2)—

- (a) in sub-paragraph (aa) the words “Class 1A contributions or” shall be omitted;
- (b) in sub-paragraph (b) for the words “earnings-related contributions, Class 1A contributions or” there shall be substituted the words “earnings-related contributions or”.

(3) In paragraph (5) the words “under Regulation 26C(1)” shall be omitted.

(4) For paragraph (6) there shall be substituted the following paragraph—

“(6) For the purposes of this Regulation “employer”—

- (a) includes, in relation to a Class 1A contribution, the person liable to pay such a contribution in accordance with section 10ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (liability of third party provider of benefits in kind); and
- (b) means, in relation to a Class 1B contribution, the person liable to pay such a contribution in accordance with section 10A(2) of that Act (Class 1B contributions).”

(1) Regulation 32 was amended by S.R. 1981 No. 30, regulation 2(8), S.R. 1983 No. 64, regulation 4(10), S.R. 1984 No. 43, regulation 16(4), S.R. 1987 No. 143, regulation 12(10), S.R. 1991 No. 310, regulation 2(7), S.R. 1992 No. 41, regulation 10(12), S.R. 1992 No. 280, regulation 3(13), S.R. 1996 No. 433, regulation 7(4)(d), and S.R. 1999 No. 117, regulation 10(12).

(2) Section 10A was inserted by Article 50 of the Social Security (Northern Ireland) Order 1998 and amended by paragraph 12 of Schedule 3 to the Transfer Order and section 78 of the Welfare Reform and Pensions Act 1999 (c. 30).