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STATUTORY INSTRUMENTS

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**2000 No. 2208**

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

**Substitution of regulation 47 of the principal Regulations**

9. For regulation 47(1) of the principal Regulations (direct payment of a Class 1A contribution) there shall be substituted the following regulation—

**“Payment of Class 1A contributions**

47.—(1) In the cases prescribed by paragraph (2) of this regulation, contributions shall be paid to the Inland Revenue in accordance with regulations 47A to 47M of these Regulations.

(2) The cases prescribed by this paragraph are cases where an employer is liable to pay a Class 1A contribution to the Inland Revenue.

(3) For the purpose of this regulation and regulations 47A to 47M of these Regulations where—

(a) any payment to the Inland Revenue is made by cheque; and

(b) the cheque is paid on its first presentation to the banker on whom it is drawn,

the payment shall be treated as made on the day on which the cheque was received by the Inland Revenue, and “pay”, “paid”, “unpaid” and “overpaid” in this regulation, and in regulations 47A to 47M of these Regulations, shall be construed accordingly.

(4) In this regulation, and in regulations 47A to 47M of these Regulations, “employer” includes the person liable to pay a Class 1A contribution in accordance with section 10ZA(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (liability of third party provider of benefits in kind).”