
S T A T U T O R Y I N S T R U M E N T S

2000 No. 758

SOCIAL SECURITY, NORTHERN IRELAND

**The Social Security (Contributions) (Amendment No. 4)
(Northern Ireland) Regulations 2000**

<i>Made</i>	- - - -	<i>15th March 2000</i>
<i>Laid before Parliament</i>		<i>16th March 2000</i>
<i>Coming into force</i>		<i>6th April 2000</i>

The Treasury, with the concurrence of the Department for Social Development(a), in exercise of the powers conferred on them by sections 3(2) and (3), 121(1) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 4) (Northern Ireland) Regulations 2000 and shall come into force on 6th April 2000.

Interpretation

2. In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(c) and “regulation” means a regulation of the principal Regulations.

Amendment of regulation 19

3. In regulation 19(1) (payments to be disregarded) after sub-paragraph (zo)(d) there shall be added the following sub-paragraph—

“(zp) a payment of, or contribution towards, any fee, contribution or annual subscription which, under section 201(1) of the Income and Corporation Taxes Act 1988(e) (fees and subscriptions to professional bodies, learned societies etc.), is deductible from the emoluments of any office or employment.”

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- (a) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).
- (b) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”). Section 121(1) is cited because of the meaning ascribed to the words “prescribe”. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order.
- (c) S.R. 1979 No. 186; relevant amending instruments are S.R. 1999 No. 119 and S.I. 2000/346.
- (d) Sub-paragraph (zo) was added by S.I. 2000/346, regulation 3.
- (e) 1988 c. 1.

Amendment of Schedule 1C to the principal Regulations

4. In Part I of Schedule 1C(a) to the principal Regulations (non-cash vouchers to be disregarded as payments under regulation 19(1)(d)) after paragraph 10 there shall be added the following paragraphs—

“**10A.** A non-cash voucher which is provided to or for the benefit of an employed earner in respect of employed earner’s employment by a person who is not the secondary contributor in respect of the provision of that voucher.

10B. A non-cash voucher in respect of which, by virtue of section 157(3)(b) of the Income and Corporation Taxes Act 1988 (cars available for private use), an employed earner is not taxable under section 141(b) of that Act (non-cash vouchers).”

Greg Pope
Bob Ainsworth

14th March 2000

Two of the Lords Commissioners of Her Majesty’s Treasury

The Department for Social Development hereby concurs.

Sealed with the Official Seal of the Department for Social Development on 15th March 2000



John O’Neill
Senior Officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979 No. 186) (“the principal Regulations”).

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Regulation 3 amends regulation 19(1) of the principal Regulations so as to add to the categories of payments to be disregarded for the purposes of earnings-related contributions payments of, or contributions towards, fees, contributions or annual subscriptions which are deductible under section 201(1) of the Income and Corporation Taxes Act 1988 (c. 1) (“the Taxes Act”) from the emoluments of any office or employment.

Regulation 4 amends Schedule 1C to the principal Regulations so as to add two categories to the categories of non-cash vouchers to be disregarded under regulation 19(1)(d) of the principal Regulations as payments for the purposes of earnings-related contributions. The first category added is non-cash vouchers provided to or for the benefit of an employed earner in respect of employed earner’s employment by a person who is not the secondary contributor in respect of the provision of that voucher. The second category added is non-cash vouchers in respect of which, by virtue of section 157(3)(b) of the Taxes Act, an employed earner is not taxable.

(a) Schedule 1C was inserted by S.R. 1999 No. 119, regulation 5.

(b) Section 141 was amended by sections 46(1) and 47(1) of the Finance Act 1988 (c. 39), paragraph 46 of Schedule 18 to the Companies Act 1989 (c. 40), section 89(1) to (3) of, and Part V(6) of Schedule 26 to, the Finance Act 1994 (c. 9), and sections 91(2) and 93(1) of the Finance Act 1995 (c. 4).

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