

**2005 No. 2422**

**SOCIAL SECURITY, NORTHERN IRELAND**

**The Social Security (Contributions) (Amendment No. 5)  
Regulations 2005**

<i>Made</i> - - - -	<i>31st August 2005</i>
<i>Laid before Parliament</i>	<i>1st September 2005</i>
<i>Coming into force</i> - -	<i>3rd October 2005</i>

The Treasury, in exercise of the powers conferred by section 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) with the concurrence of the Department for Social Development(b), make the following Regulations:

**Citation, commencement and extent**

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 5) Regulations 2005, shall come into force on 3rd October 2005 and extend only to Northern Ireland.

**Amendment of the Social Security (Contributions) Regulations 2001**

2.—(1) Part 7 of Schedule 3 to the Social Security (Contributions) Regulations 2001(c) (payments in respect of training and similar courses disregarded in the calculation of earnings) shall be amended as follows.

(2) In paragraph 1 (provisions not extending to Northern Ireland) for “paragraphs 5 to 9” substitute “paragraphs 5 to 8”.

*Joan Ryan  
Tom Watson*

31st August 2005

Two of the Lords Commissioners of Her Majesty’s Treasury

The Department for Social Development concurs.

Sealed with the Official Seal of the Department for Social Development on 24th August 2005



*D. A. Baker*  
A Senior Officer of the Department

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(a) 1992 c. 7. Section 3 has been amended: the relevant amendment is that made by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).  
(b) The functions of the Department of Health and Social Services for Northern Ireland were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).  
(c) S.I. 2001/1004: the relevant amendments are those made by S.I. 2003/2340 and 2958 and 2004/770.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004: “the Contributions Regulations”).

Regulation 1 provides for the citation, commencement and extent of these Regulations: they extend only to Northern Ireland.

Regulation 2 amends Part 7 of Schedule 3 (“Part 7”) to the Contributions Regulations.

Paragraph (1) introduces the amendment, and paragraph (2) amends paragraph 1 of Part 7. That paragraph specifies which of the later provisions of the Part (which concerns the disregard, in the calculation of earnings for contributions purposes, of certain sums which relate to training or similar courses) do not extend to Northern Ireland.

Paragraph 9 of Part 7 did not originally extend to Northern Ireland, because the payments to which it related could not be made there. However, with effect from 3 October 2005 payments under a return to work credit scheme can be made in Northern Ireland under a pilot scheme. The Employment Act 1973 (c. 50), referred to in paragraph 9, does not extend to Northern Ireland. But regulation 156(3) of the Contributions Regulations provides a rule of construction so that, in the application of the Regulations to Northern Ireland, references to enactments applying in Great Britain are to be construed as including a reference to the corresponding enactment in Northern Ireland. The corresponding enactment in this case is section 1(1) of the Employment and Training Act (Northern Ireland) 1950 (c. 29 (N.I.)).

The Regulations do not impose new costs on business.

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