

2005 No. 3134

SOCIAL SECURITY, NORTHERN IRELAND
CIVIL PARTNERSHIP, NORTHERN IRELAND

The Social Security (Categorisation of Earners) (Amendment)
(Northern Ireland) Regulations 2005

<i>Made</i> - - - -	<i>10th November 2005</i>
<i>Laid before Parliament</i>	<i>11th November 2005</i>
<i>Coming into force</i> - -	<i>5th December 2005</i>

The Treasury, in exercise of the powers conferred by section 2(2) and (2A) 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 and commencement

1. These Regulations may be cited as the Social Security (Categorisation of Earners) (Amendment) (Northern Ireland) Regulations 2005 and shall come into force on 5th December 2005.

Amendment of the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978

2. The Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978(c) are amended as follows.

3.—(1) Amend Schedule 1 (treatment of employment as employed earner's employment, or self-employment and employments disregarded for the purposes of contributions) as follows.

(2) In Part 1, in paragraph 3, in the entry in column (A) after "spouse" insert "or civil partner" and for "spouse's employment" substitute "employment of the spouse or civil partner".

(3) In Part 3, in paragraph 8, in the entry in column (A) after "spouse" insert "or civil partner" and for "spouse's employment" substitute "employment of the spouse or civil partner".

4.—(1) Amend Schedule 3 (employments in respect of which persons are treated as secondary contributors) as follows.

(a) 1992 c. 7. Section 2 has been amended Subsection (1) was amended by paragraph 192 of Part 2 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Subsection (2A) was originally inserted by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and substituted by paragraph 10 of Schedule 11 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)).

(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.R. 198 No. 401. There are amendments, but none is relevant for present purposes.

- (2) In paragraph 3, in the entry in column (A)—
- (a) after “her spouse” insert “or civil partner”; and
 - (b) for “the spouse’s employment” substitute “the employment of the spouse or civil partner”.
- (3) In paragraph 3, in the entry in column (B) after “spouse” insert “or civil partner”.

*Vernon Coaker
Gillian Merron*

10th November 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 4th November 2005.

John O’Neill

A Senior Officer of the Department for Social Development

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 (S.R. 1978 No. 401) in consequence of the coming into force, on 5th December 2005 of the main provisions of the Civil Partnership Act 2004.

Regulation 1 provides for the citation and commencement of this instrument.

Regulation 2 introduces the amendments.

Regulations 3 and 4 amend references to spouses in the 1978 Regulations so as to secure equality of treatment between civil partners and spouses in the application of the categorisation rules for the purposes of National Insurance contributions.

These Regulations do not impose new costs on business.

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