

1982 No. 267

**SOCIAL SECURITY****The Contracting-out (Recovery of Class 1 Contributions)  
Regulations (Northern Ireland) 1982***Made* . . . . . 12th August 1982*Coming into operation* . . . . . 20th September 1982

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 5(1) of Schedule 1 to the Social Security (Northern Ireland) Act 1975(a) and Article 52A(10) of the Social Security Pensions (Northern Ireland) Order 1975(b) and of all other powers enabling it in that behalf and with the concurrence of the Inland Revenue in so far as relates to regulation 3 of these regulations, hereby makes the following regulations which correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and which accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980(c) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee:

*Citation and commencement*

1. These regulations may be cited as the Contracting-out (Recovery of Class 1 Contributions) Regulations (Northern Ireland) 1982 and shall come into operation on 20th September 1982.

*Prevention of recovery by employers of Class 1 contributions*

2.—(1) This regulation shall apply in any case where the Occupational Pensions Board have cancelled a contracting-out certificate under Article 52A(5) of the Social Security Pensions (Northern Ireland) Order 1975.

(2) An employer shall not be entitled to recover (whether by deduction from emoluments or otherwise) any arrears which he is required to pay to the Department in respect of an earner's liability under section 4(3) of the Social Security (Northern Ireland) Act 1975 in so far as those arrears comprise the difference between the amount of the primary Class 1 contributions payable at the normal rate in respect of the emoluments from the earner's employment and the amount of the primary Class 1 contributions that were paid while the employment was regarded as contracted-out prior to the cancellation of the further contracting-out certificate.

(3) This regulation shall apply notwithstanding the terms of any contract to the contrary.

*Consequential amendment of the Social Security (Contributions) Regulations (Northern Ireland) 1979*

3. In Regulation 13(2A)(b)(iii) contained in Schedule 1 to the Social Security (Contributions) Regulations (Northern Ireland) 1979(d) (recovery of contributions as

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(a) 1975 c. 15

(b) S.I. 1975/1503 (N.I. 15); Article 52A was inserted by Article 33 of the Social Security (Northern Ireland) Order 1982 (S.I. 1982/1084 (N.I. 16))

(c) 1980 c. 30

(d) S.R. 1979 No. 186, to which there are amendments not relevant to the subject matter of these regulations

a result of the cancellation, variation or surrender of a contracting-out certificate) there shall be inserted the following after "the payment of emoluments is made"—

"except where, in respect of such cancellation, the provisions of regulation 2 of the Contracting-out (Recovery of Class 1 Contributions) Regulations (Northern Ireland) 1982(a) (prevention of recovery by employers of Class 1 contributions following the cancellation of a further contracting-out certificate under Article 52A(5) of the Social Security Pensions (Northern Ireland) Order 1975) apply".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 12th August 1982.

(L.S.)

*W. Young*

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

17th August 1982

*J. D. Taylor Thompson*  
Secretary

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(a) S.R. 1982 No. 267

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### EXPLANATORY NOTE

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

These regulations apply where the Occupational Pensions Board have cancelled a further contracting-out certificate under Article 52A(5) of the Social Security Pensions (Northern Ireland) Order 1975 in respect of an occupational pension scheme in circumstances where, if the Board had been aware of all the facts when that further certificate was issued, they would not have issued it. Regulation 2 prevents an employer from recovering from his employees their share of any arrears of contributions payable under the Social Security (Northern Ireland) Act 1975 arising from such cancellation. These arrears represent the difference between the contracted-out and non-contracted-out rates of contributions, the former being at a lower rate than the latter.

Regulation 3 provides a consequential amendment to the Social Security (Contributions) Regulations (Northern Ireland) 1979.