

1991 No. 404

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment No. 5)
Regulations (Northern Ireland) 1991**

Made 28th August 1991

Coming into operation 22nd September 1991

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 7A(6) and 9(6) of the Social Security (Northern Ireland) Act 1975(a), Article 1(8) of the Social Security (Northern Ireland) Order 1985(b) and Article 55 of the Social Security (Northern Ireland) Order 1986(c) and of all other powers enabling it in that behalf, and with the concurrence of the Inland Revenue in so far as their concurrence is required, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Social Security (Contributions) (Amendment No. 5) Regulations (Northern Ireland) 1991 and shall come into operation on 22nd September 1991.

(2) In these regulations “the principal regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(d).

(3) The Interpretation Act 1978(e) shall apply to these regulations as it applies to an Act of the United Kingdom Parliament.

Amendment of regulation 43B of the principal regulations

2. In regulation 43B(2) of the principal regulations (Class 2 contributions paid late in accordance with a payment undertaking)—

- (a) in sub-paragraph (b) for the words from “the weekly rate” to the end there shall be substituted “the highest weekly rate of such a contribution in the period beginning with the contribution week in respect of which the contribution is paid and ending with the day on which the undertaking was entered into,”;
- (b) in sub-paragraph (c) for the words from “the weekly rate” to the end there shall be substituted “the highest weekly rate of such a contribution—

(a) 1975 c. 15; section 7A was inserted by Article 11(2) of the Health and Social Security (Northern Ireland) Order 1984 (S.I. 1984/1158 (N.I. 8)) and amended by regulation 4(2) of S.R. 1985 No. 260 and paragraph 2 of Schedule 7 to the Social Security (Northern Ireland) Order 1989 (S.I. 1989/1342 (N.I. 13)).

(b) S.I. 1985/1209 (N.I. 16)

(c) S.I. 1986/1888 (N.I. 18)

(d) S.R. 1979 No. 186; relevant amending regulations are S.R. 1983 No. 10 and S.R. 1985 Nos. 61 and 260

(e) 1978 c. 30

- (i) where the contribution is paid in accordance with a further undertaking, in the period beginning with the contribution week in respect of which the contribution is paid and ending with the day on which the further undertaking was entered into, or
- (ii) where the contribution is paid otherwise than in accordance with a further undertaking, in the period beginning with the contribution week in respect of which the contribution is paid and ending with the day on which it is paid.”.

Amendment of regulation 124 of the principal regulations

3. In regulation 124 of the principal regulations (breach of regulations) for “£200” and “£20” there shall be substituted respectively “£400” and “£40”.

Savings

4. Regulation 3 of these regulations shall have effect only in relation to—
- (a) an offence which is committed after 21st September 1991, in the case of an offence of contravening, or failing to comply with, any requirement of the principal regulations in respect of which no special penalty is provided;
 - (b) such part of an offence as occurs after 21st September 1991, in the case of an offence of continuing the contravention of, or failure to comply with, any requirement of the principal regulations in respect of which no special penalty is provided.

Revocations

5. Regulation 78 of the principal regulations (application of provisions of Part VII of the principal regulations where a husband is liable to pay a Class 4 contribution in respect of the profits or gains of his wife), the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1983(a) and regulation 5(7) of the Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations (Northern Ireland) 1985(b) are hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 28th August 1991.

(L.S.)

A. N. Burns

Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

T. J. Painter

S. C. T. Matheson

Two of the Commissioners of
Inland Revenue

29th August 1991

(a) S.R. 1983 No. 10

(b) S.R. 1985 No. 260

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations"). They correspond to provision contained in regulations made by the Secretary of State for Social Security in relation to Great Britain and accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30), are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.

Regulation 2 amends regulation 43B(2) of the principal regulations. The amendment provides that, where an undertaking was entered into later than the year immediately following the contribution year, the amount of the contribution shall be computed by reference to the highest weekly rate in the period beginning with the contribution week in respect of which it is paid and ending with the date of the undertaking, or, if it is not paid in accordance with an undertaking, the highest weekly rate in the period ending with the day of payment.

Regulation 3 amends regulation 124 of the principal regulations. The amendment increases from £200 to £400 (the current level 3 on the standard scale) the maximum penalty on summary conviction of an offence of contravening, or failing to comply with, any requirement of the principal regulations for which no special penalty is provided. Where the offence consists of continuing the contravention or failure after conviction, it increases from £20 to £40 the maximum penalty for each day on which the offence is continued. Regulation 4 provides that the increased penalties apply only to an offence committed after 21st September 1991 and to that part of a continuing offence which occurs after that date.

Regulation 5 revokes regulation 78 of the principal regulations in consequence of the abolition of joint taxation of husband and wife by the Finance Act 1988 (c.39) and the consequential repeal of paragraph 4 of Schedule 2 to the Social Security (Northern Ireland) Act 1975 by Part VIII of Schedule 14 to that Act of 1988. It also contains other revocations.