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STATUTORY RULES OF NORTHERN IRELAND

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**1997 No. 163**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Amendment  
No. 3) Regulations (Northern Ireland) 1997**

*Made* - - - - *17th March 1997*  
*Coming into operation* *6th April 1997*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3) and 171(1) to (3) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(1)</sup> 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. 3) Regulations (Northern Ireland) 1997 and shall come into operation on 6th April 1997.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979<sup>(2)</sup>.

**Amendment of regulation 19 of the principal Regulations**

2. In regulation 19(1) of the principal Regulations (payments to be disregarded) after sub-paragraph (u)<sup>(3)</sup> there shall be added the following sub-paragraph—

“(v) a payment by way of an allowance—

(i) which by virtue of section 319 of the Income and Corporation Taxes Act 1988<sup>(4)</sup> (Crown servants: foreign service allowance) is not regarded as income for any income tax purpose, or

(ii) made to any person in the service of the Commonwealth War Graves Commission or the British Council with a view to compensating him for the extra cost of having to live outside the United Kingdom in order to perform his duties.”

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(1) 1992 c. 7

(2) S.R. 1979 No. 186; relevant amending regulations are S.R. 1992 No. 280 and S.R. 1996 No. 89

(3) Sub-paragraph (u) was added by S.R. 1996 No. 89

(4) 1988 c. 1

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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### **Amendment of Schedule 1 to the principal Regulations**

3. In Schedule 1 to the principal Regulations (application of Income Tax (Employments) Regulations 1973<sup>(5)</sup> to earnings-related contributions and Class 1A contributions) in Regulation 26D(5)(b)<sup>(6)</sup> (payment of Class 1A contributions on succession to, or cessation of, business) for “6th April or 6th May” there shall be substituted “6th April, 6th May or 6th June”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland  
on

L.S.

14th March 1997.

*John O'Neill*  
Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

L.S.

17th March 1997

*A. M. W. Battishill*  
*G. H. Bush*  
Two of the Commissioners of Inland Revenue

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(5) S.I.1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744  
(6) Regulation 26D was inserted by S.R. 1992 No. 280

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## 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”).

Regulation 2 amends regulation 19(1) of the principal Regulations by excluding, from the computation of a person’s earnings for the purposes of earnings-related contributions, allowances—

- (a) which are not taxable income by virtue of section 319 of the Income and Corporation Taxes Act 1988; or
- (b) which are made to any person in the service of the Commonwealth War Graves Commission or the British Council with a view to compensating him for the extra cost of having to live outside the United Kingdom in order to perform his duties.

Regulation 3 amends Regulation 26D of Schedule 1 to the principal Regulations to provide new time limits for the payment, by a former employer, of Class 1A contributions upon the succession to, or cessation of, a business.

These Regulations make in relation to Northern Ireland only provision corresponding 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 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.