
STATUTORY RULES OF NORTHERN IRELAND

1999 No. 151

SOCIAL SECURITY

**The Social Security (Contributions) (Amendment
No. 2) Regulations (Northern Ireland) 1999**

*Made - - - - 25th March 1999
Coming into operation in accordance with
regulation 1(1)*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 171(1) to (3) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1) and sections 158C and 165(1) of the Social Security Administration (Northern Ireland) Act 1992(2) 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. 2) Regulations (Northern Ireland) 1999 and shall come into operation for the purposes of—

- (a) regulations 1 and 2, on 1st April 1999;
- (b) regulations 3 and 4, on 6th April 1999.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(3).

Amendment of regulation 44 of the principal Regulations

2. In regulation 44 of the principal Regulations (application for allocation of national insurance number) for “to the Department” there shall be substituted “either to the Department or to the Inland Revenue”.

(1) 1992 c. 7; paragraph 6(1) is amended by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10))

(2) 1992 c. 8; section 158C was inserted by paragraph 6 of Schedule 1 to the Social Security Administration (Fraud) (Northern Ireland) Order 1997 (S.I. 1997/1182 (N.I. 11)) and amended by paragraph 34 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)

(3) S.R. 1979 No. 186; relevant amending regulations are S.R. 1991 No. 310 and S.R. 1995 No. 91

Status: This is the original version (as it was originally made).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

Amendment of Schedule 1 to the principal Regulations

3. In Schedule 1 to the principal Regulations (application of Income Tax (Employments) Regulations 1973⁽⁴⁾ to earnings-related contributions, Class 1A contributions and Class 1B contributions) in Regulation 26A(3)⁽⁵⁾ (payment of earnings-related contributions quarterly by employer) for “£600” there shall be substituted “£1,000”.

Revocation

4. Regulation 2(2) of the Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1995⁽⁶⁾ is hereby revoked.

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

L.S.

24th March 1999.

Bryan Davis
Assistant Secretary

The Commissioners of Inland Revenue hereby concur.

25th March 1999

Nick Montagu
S. C. T. Matheson
Two of the Commissioners of Inland Revenue

⁽⁴⁾ S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744

⁽⁵⁾ Regulation 26A was substituted by S.R. 1991 No. 310 and paragraph (3) was amended by S.R. 1995 No. 91

⁽⁶⁾ S.R. 1995 No. 91

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 44 of the principal Regulations to provide that applications for the allocation of national insurance numbers may be made either to the Department of Health and Social Services for Northern Ireland or to the Commissioners of Inland Revenue.

Regulation 3 amends Regulation 26A(3) of Schedule 1 to the principal Regulations by increasing from £600 to £1,000 the average monthly total amount of PAYE tax and earnings-related contributions due to the Collector of Taxes and on the basis of which an employer can choose to pay earnings-related contributions quarterly.

Regulation 4 contains a revocation.

Section 158C of the Social Security Administration (Northern Ireland) Act 1992 (“the Act”), one of the enabling provisions under which these Regulations are made, was amended by paragraph 34 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 which was brought into force on 24th March 1999 by virtue of Article 1(2)(b) of that Order.

These Regulations correspond to provision contained in Regulations made by the Secretary of State for Social Security in relation to Great Britain — regulation 7 of the Social Security Contributions, Statutory Maternity Pay and Statutory Sick Pay (Miscellaneous Amendments) Regulations 1999 (S.I.1999/567) and the Social Security (Contributions) Amendment (No. 2) Regulations 1999 (S.I. 1999/827) — and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Act, are not subject to the requirement of section 149(2) of the Act for prior reference to the Social Security Advisory Committee.