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## EXPLANATORY NOTE

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

These Regulations amend the Social Security (Categorisation of Earners) (Amendment) Regulations (Northern Ireland) 1998 (“the Amendment Regulations”) which further amended the Social Security (Categorisation of Earners) Regulations (Northern Ireland) 1978 by providing that certain forms of employment as an entertainer are to be treated as employment as an employed earner and by specifying the person who is to be treated as the secondary Class 1 contributor in relation to earnings from any such employment as an entertainer.

Regulation 2 of these Regulations revokes regulation 5 of the Amendment Regulations which provides that those Regulations are to cease to have effect on 1st February 1999.

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.