
STATUTORY INSTRUMENTS

1994 No. 1553

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 2) Regulations 1994**

<i>Made</i>	- - - -	<i>13th June 1994</i>
<i>Laid before Parliament</i>		<i>15th June 1994</i>
<i>Coming into force</i>	- -	<i>6th July 1994</i>

The Secretary of State for Social Security, in exercise of powers conferred by sections 1(4)(a), 3(2) and (3), 116(3), 122(1) and 175(1) to (3) of, and paragraph 8(1)(d) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(1) and section 116(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it(3), 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 1994 and shall come into force on 6th July 1994.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(4).

Amendment of regulation 25 of the principal Regulations

2. In regulation 25 of the principal Regulations (earnings for the purposes of certificates of exception) for paragraph (2) there shall be substituted the following paragraph—

“(2) In paragraph (1) of this regulation—

- (a) “earnings” means the applicant’s net earnings from employment as a self-employed earner, and
- (b) in calculating those net earnings, where the applicant also has earnings from employed earner’s employment in the same year which are shown in the accounts of his business as a receipt of that business, those earnings shall be disregarded.”.

(1) 1992 c. 4; section 122(1) is cited because of the meaning ascribed to the word “prescribe”.
(2) 1992 c. 7.
(3) See the Social Security Administration Act 1992 (c. 5), section 173(1)(b).
(4) S.I.1979/591; relevant amending instruments are S.I.1980/1975, 1992/669 and 1993/2094.

Amendment of regulation 38 of the principal Regulations

3. In regulation 38 of the principal Regulations (treatment for purpose of contributory benefit of late paid contributions under the Act)⁽⁵⁾ for paragraphs (7) and (8) there shall be substituted the following paragraphs—

“(7) For the purpose of entitlement to maternity allowance, any such contribution as is specified in paragraph (1) of this regulation which is paid before the beginning of the period for maternity allowance shall, for the purpose of determining whether the contribution condition for such allowance is satisfied, be treated as paid on the due date.

(8) In paragraph (7) of this regulation “the period for maternity allowance” means, in relation to a claimant, the period specified either in section 35(2) of the Social Security Contributions and Benefits Act 1992⁽⁶⁾ or in regulations made under section 35(3) of that Act and which would be the maternity allowance period for that claimant if the contribution condition for such allowance were satisfied.”.

Amendment of Schedule 3 to the principal Regulations

4. In Part I of Schedule 3 to the principal Regulations (prescribed establishments and organisations for purposes of section 128(3) of the Act)⁽⁷⁾ for paragraph 9 there shall be substituted the following paragraph—

“**9.** The Royal Irish Regiment, to the extent that its members are not members of any force falling within paragraph 1 of this Part of this Schedule.”.

Signed by authority of the Secretary of State for Social Security.

Department of Social Security
13th June 1994

William Hague
Parliamentary Under-Secretary of State,

(5) The relevant amending instruments are [S.I.1992/669](#) and [1993/2094](#).

(6) [1992 c. 4](#); section 35 was amended by section 2(1)(a) of the Still-Birth (Definition) Act [1992 \(c. 29\)](#) and regulation 2 of [S.I.1994/1230](#).

(7) The relevant amending instrument is [S.I.1980/1975](#).

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 amends regulation 25 of the principal Regulations so that where a person has earnings from employed earner’s employment and those earnings are shown as a receipt of the business in the accounts of the business, they will be disregarded when establishing the person;s net earnings from self-employment for the purposes of a certificate of exception from Class 2 liability by reason of small earnings.

Regulation 3 amends regulation 38 of the prncipal Regulations so that as long as a woman pays contributions before the beginning of her period for maternity allowance, those contributions will be treated as paid for the purposes of entitlement to that allowance although they may have been paid after the date on which they were due.

Regulation 4 amends Part I of Schedule 3 to the principal Regulations by providing that the Royal Irish Regiment, to the extent that its members are not in the regular military forces, is included in Her Majesty’s forces for social security purposes.

These regulations impose no costs on business.