
 S T A T U T O R Y I N S T R U M E N T S

2000 No. 346
SOCIAL SECURITY, NORTHERN IRELAND
**The Social Security (Contributions) (Amendment No. 2)
(Northern Ireland) Regulations 2000**

Made - - - - *11th February 2000*

Laid before Parliament *14th February 2000*

Coming into force *6th March 2000*

The Treasury, with the concurrence of the Department for Social Development^(a), in exercise of the powers conferred by sections 3(2) and (3), 121(1)^(b) and 171(3) and (10)^(c) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992^(d) and now vested in them^(e), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) (Northern Ireland) Regulations 2000 and shall come into force on 6th March 2000.

Interpretation

2. In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979^(f) and “regulation” means a regulation of the principal Regulations.

Amendment of regulations 19 and 25 of the principal Regulations

3.—(1) Regulation 19 (payments to be disregarded) shall be amended as follows.

(2) In paragraph (1) after sub-paragraph (zn)^(g) there shall be added the following sub-paragraph—

“(zo) a payment made to a person, as a participant in the scheme arranged under section 1 of the Employment and Training Act (Northern Ireland) 1950^(h), and known as “New Deal 50plus”, of an employment credit, or a training grant, under that scheme.”

4.—(1) Regulation 25 (earnings for the purposes of certificates of exception) shall be amended as follows.

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- (a) See section 3(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) as amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”). The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).
- (b) Section 121(1) is cited because of the meaning ascribed to the word “prescribe”.
- (c) Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Transfer Order.
- (d) 1992 c. 7.
- (e) See Article 4 of the Transfer Order.
- (f) S.R. 1979 No. 186; relevant amending instruments are S.R. 1994 No. 219 and S.R. 1999 No. 118.
- (g) Sub-paragraph (zn) was added by regulation 10(a) of S.R. 1999 No. 118.
- (h) 1950 c. 29 (N.I.). Section 1 was amended by Article 3 of the Employment and Training (Amendment) (Northern Ireland) Order 1988 (S.I. 1988/1087 (N.I. 10)) and Article 5 of the Industrial Training (Northern Ireland) Order 1990 (S.I. 1990/1200 (N.I. 8)).

(2) In paragraph (2)(a) for sub-paragraph (b) there shall be substituted the following sub-paragraph—

“(b) in calculating those net earnings—

- (i) 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, or
- (ii) where the applicant, as a participant in the scheme arranged under section 1 of the Employment and Training Act (Northern Ireland) 1950 and known as “New Deal 50plus”, has received payments of an employment credit, or a training grant, under that scheme,

those earnings or payments shall be disregarded.”

Jim Dowd
Greg Pope

9th February 2000

Two of the Lords Commissioners of Her Majesty’s Treasury

The Department for Social Development hereby concurs.

Sealed with the Official Seal of the Department for Social Development on 11th February 2000.



John O’Neill

Senior Officer of the Department for Social Development

(a) Paragraph (2) was substituted by regulation 2 of S.R. 1994 No. 219.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979 No. 186) (“the principal Regulations”).

Regulation 1 provides for citation and commencement, and regulation 2 for interpretation.

Regulation 3 amends regulation 19(1) of the principal Regulations (payments to be disregarded) by adding a new sub-paragraph (zo). The new sub-paragraph relates to payments under the New Deal 50plus scheme which are to be disregarded for the purposes of earnings-related contributions.

Regulation 4 amends regulation 25(2) of the principal Regulations (earnings for the purposes of certificates of exception) by substituting sub-paragraph (b). The effect of the substitution is that payments under the New Deal 50plus scheme are also to be disregarded in computing a self-employed earner’s net earnings for the purposes of the exception from liability to pay Class 2 contributions on account of small earnings (see section 11(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)).

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