1975 No. 55

SOCIAL SECURITY

The Social Security (Categorisation of Earners) Amendment (Northern Ireland) Regulations 1975

Made . . . . . 12*th March* 1975

Coming into operation . . . 17*th March* 1975

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 1(8) and 2(5) of, and paragraph 6(1)(*k*) of Schedule 1 to, the Social Security Act 1973(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, interpretation and commencement

1. These regulations which may be cited as the Social Security (Categorisation of Earners) Amendment (Northern Ireland) Regulations 1975 shall be read as one with the Social Security (Categorisation of Earners) (Northern Ireland) Regulations 1975(b) (hereinafter referred to as "the principal regulations") and shall come into operation on 17th March 1975.

Amendment of regulation 2 *of the principal regulations*

2. In regulation 2 of the principal regulations (treatment of earners in one category of earners as falling within another category) after paragraph (2) there shall be inserted the following paragraph—

"(2A) Subject to the provisions of paragraph (3) of this regulation, every earner shall, in respect of the employment described in paragraph 3A in column (A) of Part IA of the said Schedule 1, be treated as falling within the category of a self-employed earner in so far as he is gainfully employed in such employment and is not a person specified in the corresponding paragraph in column (B) of that Part, notwithstanding that the employment is under a contract of service, or in an office (including elective office) with emoluments chargeable to income tax under Schedule E.".

Amendment of paragraphs 3 *and* 5 *of Schedule* 1 *to the principal regulations*

3. In paragraphs 3 and 5 of Schedule 1 to the principal regulations (employments in respect of which earners are treated as falling within the category of employed earner and employments which are to be disregarded) for the words "a trade or business" there shall be substituted in each case the words "the spouse's employment".

Addition of new Part IA to Schedule 1 *to the principal regulations*

4. After Part I of Schedule 1 to the principal regulations there shall be inserted as Part IA the provisions set out in Schedule A to these regulations.

(a) 1973 c. 38 (b) S.R. 1975 No. 27

Consequential and minor amendments of the principal regulations

5. The provisions of the principal regulations specified in the second column of Schedule B to these regulations shall be amended as specified in the third column of that Schedule.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 12th March 1975.

(L.S.) *C. G. Oakes*
Assistant Secretary

SCHEDULE A Regulation 4

The following provisions are by virtue of regulation 4 of these regulations to be inserted in the principal regulations as Part IA of Schedule 1 thereto

PART IA

Column (A) *Employments in respect of which, subject to the provisions of regulation 2 and to the exceptions in column (B) of this Part, earners are treated as falling within the category of self-employed earner*	Column (B) *Persons excepted from the operation of column (A)*
3A. Employment as a minister of religion.	3A. Any person in employment described in paragraph 3A of column (A) in so far as the employment is by or under a public or local authority, a school or other similar institution or as a chaplain to Her Majesty's forces.

SCHEDULE B Regulation 5

Consequential and minor amendments of the principal regulations

Item	*Provision*	*Amendments*
1	Regulation 2	In paragraph (1), for the words "the provisions of paragraph (2)" there shall be substituted the words "the following provisions".
2	Schedule 1, Column (A), paragraph 6	After the words "Any employment or employments as a self-employed earner" there shall be inserted the words "(including any employment in respect of which a person is, under these regulations, treated as falling within the category of a self-employed earner)".
3	Schedule 2	For the words "Where a person is employed as a self-employed earner, that employment shall" there shall be substituted the words "Where a person is employed as a self-employed earner or in an employment in respect of which he is, under these regulations, treated as falling within the category of a self-employed earner, the employment shall in either case".
4	Regulation 5, Schedule 1, Column (B), paragraph 2 and Schedule 3, Column (A), paragraph 2	For the words "employment specified" wherever those words appear there shall be substituted the words "employment described".
5	Schedule 3, Column (A), paragraph 3	For the words "employment specified in paragraph 2 in column (A) of that Schedule" there shall be substituted the words "employment described in paragraph 2 in column (A) of this Schedule".

EXPLANATORY NOTE

(This note is not part of the regulations but is intended to indicate their general purport.)

These regulations amend the Social Security (Categorisation of Earners) (Northern Ireland) Regulations 1975 ("the principal regulations").

By the amendment of regulation 2 of the principal regulations and the addition of a new Part IA to Schedule 1 to those regulations they make provision for ministers of religion to be treated as self-employed earners. They also extend the provisions of paragraphs 3 and 5 of Schedule 1 in relation to the employment of a person by his or her spouse.

The other amendments are of a consequential or minor nature.