1988 No. 121

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1988

Made	*31st March 1988*
Coming into operation . .	*6th April 1988*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 124(1) of the Social Security (Northern Ireland) Act 1975(**a**) and Article 1(8) of the Social Security (Northern Ireland) Order 1985(**b**) and of all other powers enabling it in that behalf, 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) 1988 and shall come into operation on 6th April 1988.

(2) In these regulations "the principal regulations" means the Social Security (Contributions) Regulations (Northern Ireland) 1979(**c**).

Substitution of regulation 87 of the principal regulations

2. For regulation 87 of the principal regulations (modification of section 4(6)(*b*) of the Act in relation to mariners) there shall be substituted—

"*Modification of section 4(6E) of the Act*

87.—(1) As respects earnings paid to, or for the benefit of, a mariner for employment as such in any employment specified in the next succeeding paragraph, being employment which by virtue of the last preceding regulation is treated as employed earner's employment, the appropriate percentage rate of the secondary Class 1 contribution specified in section 4(6E) of the Act(**d**) shall be reduced by 0·5 and section 4(6E) of the Act shall be modified accordingly.

(2) The employment referred to in the last preceding paragraph is employment as a master or member of the crew of a ship where—

(*a*) the employment is on a foreign-going ship and the payment of earnings is exclusively in respect of that employment; or

(*b*) the employment is partly on a foreign-going ship and partly otherwise than on such a ship and the payment of earnings in

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(**a**) 1975 c. 15
(**b**) S.I. 1985/1209 (N.I. 16)
(**c**) S.R. 1979 No. 186; relevant amending provisions are paragraph 2(1)(*a*) and (*c*) of Schedule 1 to the Social Security (Contributions) (Northern Ireland) Order 1982 (S.I. 1982/158 (N.I. 4)), S.R. 1982 No. 69, S.R. 1983 No. 430 and S.R. 1985 No. 260
(**d**) Section 4(6E) was substituted by Article 9(2) of the Social Security (Northern Ireland) Order 1985

respect of that employment is made during the employment on the foreign-going ship.

(3) In this regulation "employment" includes any period of leave, other than leave for the purpose of study, accruing from the employment.".

Amendment of regulation 88 of the principal regulations

3. In regulation 88(2)(*b*)(iii) of the principal regulations (earnings periods for mariners and apportionment of earnings) for "regulation 87(1)(*a*) or (*b*)" there shall be substituted "regulation 87(1)".

Revocations

4. The Social Security (Contributions) (Amendment No. 6) Regulations (Northern Ireland) 1983(**a**) and regulation 6(*c*) of the Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations (Northern Ireland) 1985(**b**) are hereby revoked.

Transitional provision

5. In respect of any period before 6th April 1988 the provisions of the principal regulations shall apply as if these regulations had not come into operation notwithstanding that calculation of contributions falls to be made after 5th April 1988.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 31st March 1988.

(L.S.) *A. N. Burns*
Assistant Secretary

(**a**) S.R. 1983 No. 430
(**b**) S.R. 1985 No. 260

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''). They correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and accordingly by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.

Regulation 2 substitutes a new regulation for regulation 87 of the principal regulations, which modified section 4(6) to 4(6E) (incidence of Class 1 contributions) of the Social Security (Northern Ireland) Act 1975 (''the Act'') in relation to mariners.

In respect of mariners who fall within the class of mariners not entitled to redundancy payments, the substitution abolishes the reduction of the appropriate percentage rate of

— the primary Class 1 contribution specified in section 4(6B) of the Act and the reduced primary Class 1 contribution specified in regulation 102 (which relates to married women and widows) of the principal regulations; and

— the secondary Class 1 contribution specified in section 4(6E) of the Act.

In respect of certain mariners employed on, or partly on, foreign-going ships, the reduction in the appropriate percentage rate of the secondary Class 1 contribution specified in section 4(6E) of the Act remains at 0·5.

Regulation 3 contains a consequential amendment to regulation 88(2) of the principal regulations. Regulation 4 contains revocations and regulation 5 contains a transitional provision.