# 1990 No. 320

## SOCIAL SECURITY

## The Social Security (Contributions) (Amendment No. 3) Regulations (Northern Ireland) 1990

*Made* . . . . . *29th August 1990*

*Coming into operation* . . *27th September 1990*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by paragraph 6(1)(*gh*) and (*gj*) of Schedule 1 to the Social Security (Northern Ireland) Act 1975(**a**) 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. 3) Regulations (Northern Ireland) 1990 and shall come into operation on 27th September 1990.

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

*Insertion of regulation 26A in the principal regulations*

**2.** After regulation 26 of the principal regulations (certificates of exception — exception from liability for, and entitlement to pay, Class 2 contributions) there shall be inserted the following regulation—

"*Return of Class 2 contributions paid by low earners*

**26A.**—(1) A self-employed earner who desires repayment of Class 2 contributions in respect of a period which commenced not earlier than 6th April 1988 and which consists of, or falls within, a year for which his earnings from employment as a self-employed earner were, or were such as to be treated by regulation 25 of these regulations as being, less than the amount specified in section 7(5) of the Act(**c**) (exception from liability for Class 2 contributions on account of small earnings) for that year shall make an application in writing for that purpose to the Department and shall supply to the Department evidence as to his earnings in respect of the period for which repayment of Class 2 contributions is desired.

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(**a**) 1975 c. 15; paragraph 6(1)(*gh*) and (*gj*) was inserted by paragraph 7 of Schedule 6 to the Social Security (Northern Ireland) Order 1990 (S.I. 1990/1511 (N.I. 15))

(**b**) S.R. 1979 No. 186, to which there are amendments not relevant to these regulations

(**c**) *See* Article 3(*b*) of S.R. 1990 No. 71

(2) Subject to the next succeeding paragraph, any such application in respect of a year or a period falling within a year shall be made not earlier than the 6th April and not later than the 31st December immediately following the end of that year.

(3) An application in respect of the year 1988/89 or the year 1989/90 or periods falling within those years shall be made on or before 30th June 1991.

(4) Where an application has been made under this regulation the Department shall, if it is satisfied that the applicant's earnings were, or were such as to be treated by regulation 25 of these regulations as being, less than the amount specified in section 7(5) of the Act, make a repayment, subject to the provisions of paragraph (6) of this regulation, of the Class 2 contributions which fall to be repaid.

(5) Where the Department makes any such repayment of Class 2 contributions the applicant shall be excepted from liability for the contributions repaid to him to the extent that he is not already excepted under regulation 24 of these regulations, and the Department shall issue a certificate to him which shall certify the period of exception from liability.

(6) Where there has been paid to the applicant or any other person an amount by way of any of the contributory benefits specified in section 12(1) of the Act which would not have been paid had any of the contributions whose repayment has been applied for under paragraphs (1) to (3) of this regulation not been paid in the first instance, the Department shall repay that part of the contributions remaining after the deduction of that amount paid by way of such benefits.''.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 29th August 1990.

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

## 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 Security 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.

Paragraph 7 of Schedule 6 to the Social Security (Northern Ireland) Order 1990, which inserted the enabling provisions under which these regulations are made, came into operation on 14th August 1990 by virtue of Article 1(4)(*e*) of that Order.

Regulation 2 inserts a new regulation 26A into the principal regulations. The new regulation provides for the return of Class 2 contributions paid by self-employed earners whose earnings are less than the small earnings exception amount specified in section 7(5) of the Social Security (Northern Ireland) Act 1975.

Paragraph (1) of regulation 26A provides that a self-employed earner who desires repayment of Class 2 contributions in respect of a tax year, or a period falling within a tax year, shall make a written application to the Department and supply evidence as to his earnings.

Paragraphs (2) and (3) of regulation 26A specify the time-limits for an application for repayment in respect of a tax year or a period falling within a tax year: it is to be made between the 6th April and the 31st December immediately following the end of that tax year. In respect of the tax years 1988/89 and 1989/90 the application is to be made on or before 30th June 1991.

Paragraph (4) of regulation 26A provides for the Department to make a repayment of the appropriate amount.

Paragraph (5) of regulation 26A provides for exception from liability where Class 2 contributions have been repaid, and for the Department to issue a certificate specifying the period of exception.

Paragraph (6) of regulation 26A provides for the deduction from the amount of contributions repayable of any amount paid by way of contributory benefit which would not have been paid had any of the contributions of which repayment is desired not been paid in the first instance.