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STATUTORY INSTRUMENTS

2000 No. 1150

SOCIAL SECURITY, NORTHERN IRELAND

The Social Security (Contributions) (Amendment No. 5) (Northern Ireland) Regulations 2000

Made - - - -	*25th April 2000*
Laid before Parliament	*26th April 2000*
Coming into force	*19th May 2000*

The Treasury, in exercise of the powers conferred upon them by sections 19A(2) and (3), 121(1) and 171(3) and (10) of, and the Commissioners of Inland Revenue, in exercise of the powers conferred on them by paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992**(a)**, and of all other powers respectively enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 5) (Northern Ireland) Regulations 2000 and shall come into force on 19th May 2000.

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

Amendment of regulation 37A of the principal Regulations

2. In paragraph (3)(c)(ii) of regulation 37A of the principal Regulations (circumstances in which two-year limit for refunds of Class 1, 1A or 1B contributions not to apply)**(c)** for "section" substitute "Article".

Amendment of Schedule 1 to the principal Regulations

3. For paragraph (3) of regulation 26A in Schedule 1 to the principal Regulations (level below which an employer may choose to make payments to the Collector quarterly rather than monthly)**(d)** substitute—

(a) 1992 c. 7. Section 19A was inserted by Article 51 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and amended by paragraph 20 of Schedule 3 and paragraph 2 of Schedule 8 to, the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). Section 121(1) is cited because of the meaning ascribed to the word "prescribe". Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999. Paragraph 6(1) was amended by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 and paragraph 34(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

(b) S.R. 1979 No. 186. The relevant amending instruments are S.R. 1991 No. 310, S.R. No. 1999/151 and S.I. 2000/737.

(c) Regulation 37A was inserted by regulation 2(2) of S.I. 2000/737.

(d) Regulation 26A was substituted by regulation 2(3) of S.R. 1991 No. 310, and paragraph (3) was amended by regulation 3 of S.R. 1999 No. 151.

"(3) The condition specified in this paragraph is that, for income tax months falling within the current year, the average monthly amount found by the formula—

N + **P** + **L** + **S** − **T**

will be less than £1,500.

Here—

N is the amount which would be payable to the Collector under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and the Main Regulations if any adjustment to that amount under regulation 7(3) of the Tax Credits (Payments by Employers) Regulations 1999**(a)** (funding of payment by relevant employer or relevant subsequent employer of tax credit) were disregarded;

P is the amount which would be payable to the Collector under regulation 40 of the Income Tax (Employments) Regulations 1993**(b)** (payment of tax monthly by employer) if any adjustment to that amount under regulation 7(1) of the Tax Credits (Payments by Employers) Regulations 1999 were disregarded;

L is the amount which would be payable to the Collector under regulation 39(1) of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (payment of repayments deducted to the Inland Revenue)**(c)** if the reduction of that amount which is referred to in paragraph (3) of that regulation and in regulation 7(2) of the Tax Credits (Payments by Employers) Regulations 1999 were disregarded;

S is the amount payable to the Collector under section 559 of the Taxes Act and the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993**(d)**; and

T is the amount which the employer is required to pay by way of tax credits in accordance with regulation 6(2) of the Tax Credits (Payment by Employers) Regulations 1999 (relevant employer's or relevant subsequent employer's obligation to pay tax credit).".

David Jamieson
Bob Ainsworth
19th April 2000 — Two of the Lords Commissioners of Her Majesty's Treasury

Tim Flesher
Ann Chant
25th April 2000 — Two of the Commissioners of Inland Revenue

(a) S.I. 1999/3219.
(b) S.I. 1993/744. The relevant amending instrument is S.I. 1993/2276.
(c) S.R. 2000 No. 121.
(d) S.I. 1993/743.

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 the commencement, citation and interpretation of this instrument.

Regulation 2 makes a drafting correction to regulation 37A(3)(c)(ii) of the principal Regulations.

Regulation 3 amends Schedule 1 to the principal Regulations (which contains the Income Tax (Employments) Regulations 1973 (S.I. 1973/334) as applied with modifications for the purposes of earnings-related contributions, Class 1A and Class 1B contributions) by replacing paragraph (3) of regulation 26A in that Schedule. As a result of the amendment, the employer may choose to account to the Collector on a quarterly basis if he has reasonable grounds for believing that the average monthly amount which he would be liable to pay to the Collector in the year of assessment in respect of—

(a) national insurance contributions,

(b) PAYE tax,

(c) deductions from payments to sub-contractors in the construction industry, and

(d) repayments in respect of student loans deducted from earnings,

after deducting the amount which he would be liable to pay by way of tax credit under regulation 6(2) of the Tax Credits (Payments by Employers) Regulations 1999 (S.I. 1999/3219), is less than £1,500.

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