1975 No. 56

SOCIAL SECURITY

The Social Security (Contributions) 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 with the concurrence of the Inland Revenue in so far as their concurrence is required, in exercise of the powers conferred on it by sections 1(10), 2(5), 5(6)(*a*), 5(9), 5(10), 6, 41(1), 43(1), 99(14) of, and paragraphs 1(1)(*a*), 2, 4(*a*), 5, 6(1)(*c*), (*j*) and (*m*) of Schedule 1 and paragraphs 4 and 6 of Schedule 26 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 (Contributions) Amendment (Northern Ireland) Regulations 1975, shall be read as one with the Social Security (Contributions) (Northern Ireland) Regulations 1974(**b**) (hereinafter referred to as "the principal regulations") and shall come into operation on 17th March 1975.

Amendment of regulation 3 *of the principal regulations*

2. In regulation 3 of the principal regulations (earnings periods for earnings normally paid or treated as paid at regular intervals)—

(*a*) in paragraph (1)—

(i) after the words "paid or treated" there shall be added the words "under regulation 5 of these regulations";

(ii) for the words "paragraphs (2) and (3)" there shall be substituted the words "paragraphs (2), (3) and (4)";

(*b*) after paragraph (3) there shall be added the following paragraph:

"(4) Where—

(*a*) the employment in respect of which the earnings are paid—

(i) has ended and

(ii) is one in which, during its continuance, earnings were paid or treated under regulation 5 of these regulations as paid at a regular interval and

(*b*) after the end of the employment a payment of earnings is made by way of addition to a payment made before the end of the employment,

the earnings period in respect of that additional payment of earnings shall, unless the provisions of the said regulation 5 apply to that payment, be a period equal to the length of a week.".

(**a**) 1973 c. 38
(**b**) S.R. 1974 No. 234

Substitution of regulation 4 of the principal regulations

3. For regulation 4 of the principal regulations (earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals) there shall be substituted the following regulation:

"*Earnings period for earnings normally paid otherwise than at regular intervals and not treated as paid at regular intervals*

4. Subject to regulation 3(4) of these regulations (earnings period for additional payment of earnings after end of employment), where earnings are paid to or for the benefit of an earner in respect of an employed earner's employment, but no part of those earnings is normally paid or treated under the next succeeding regulation as paid at regular intervals, the earnings period in respect of those earnings shall, in respect of any particular payment thereof, be a period of one of the following lengths:

(*a*) in the case of the employment being one in which—

(i) services are to be rendered on one or more occasions and on each occasion within a fixed period but, subject to that, in the earner's own time and at his convenience, and

(ii) the earnings to be paid are by reference to the services rendered on each occasion,

the length of the fixed period or a week, whichever is the longer;

(*b*) in any other case—

(i) the length of the period of that part of the employment for which the earnings are paid or a week, whichever is the longer; or, where it is not reasonably practicable to determine that period,

(ii) the length of the period from the date of the last preceding payment of earnings in respect of the employment (or, if there has been no such payment, from the date on which the employment began) to the date of the particular payment (or, where that date is after the end of the employment, the date on which the employment ended), so however that where the period so calculated would be of a length less than that of a week, the earnings period shall be of a length equal to that of a week.".

Amendment of regulation 9 of the principal regulations

4. In regulation 9 of the principal regulations (aggregation of earnings paid in respect of separate employed earner's employments under the same employer) for all the words following the words "earnings-related contributions," and preceding the words "if such aggregation" there shall be substituted the words "where an earner is concurrently employed in more than one employed earner's employment under the same employer the earnings paid to or for the benefit of the earner in respect of those employments shall not be aggregated".

Amendment of regulation 50(6)(b)(ii) of the principal regulations

5. At the end of regulation 50(6)(*b*)(ii) of the principal regulations (exception from Class 4 liability) there shall be added after the words "category A retirement pension" the words "or as to whom the requirements of neither paragraph (*a*) nor (*b*) of section 24(2) of the Act (special retirement pension conditions for married women) are satisfied".

Addition to Part VII of the principal regulations

6. After regulation 59 of the principal regulations there shall be added as regulations 60 to 67 the provisions set out in Schedule A to these regulations (and regulations 60 to 62 of the said principal regulations shall be renumbered 68 to 70).

Addition of new Part VIII to the principal regulations

7. After the provisions of Part VII of the principal regulations there shall be inserted as Part VIII the provisions set out in Schedule B to these regulations (and the Parts previously numbered VIII and IX shall be renumbered IX and X respectively and the regulations therein shall respectively be renumbered 93 to 99 and 100 and 101).

Amendment of regulation 97 of the principal regulations

8. In regulation 97 of the principal regulations (return of insurance cards and emergency cards)—

(*a*) before the words "under the provisions of the National Insurance and Industrial Injuries (Collection of Contributions) Regulations (Northern Ireland) 1948" there shall be substituted for the word "is" the word "was";

(*b*) at the end of the regulation there shall be added the words "or who thereafter has that card in his possession or under his control.".

Amendment of regulation 99(2) of the principal regulations

9. At the beginning of regulation 99(2) of the principal regulations (appropriation and savings) there shall be inserted the words "Without prejudice to the provisions of regulations 74, 86 and 92 of these regulations (special transitional provisions)".

Amendment of Regulation 27(1)(c) in Schedule 2 to the principal regulations

10. In Regulation 27(1)(*c*) in Schedule 2 to the principal regulations (employer failing to pay earnings-related contributions) for the words "entitled to deduct" there shall be substituted the words "liable to pay in respect of those emoluments".

Amendment of Regulations 30(2)(a) and (b) and 51(5) and (6) in Schedule 2 to the principal regulations

11. In Regulations 30(2)(*a*) and (*b*) and 51(5) and (6) in Schedule 2 to the principal regulations (return by employer at the end of the year and provisions for direct payment) for the word "paid" wherever that word appears there shall be substituted the word "payable".

Amendment of Regulation 32(1)(a) in Schedule 2 to the principal regulations

12. In Regulation 32(1)(*a*) in Schedule 2 to the principal regulations (inspection of employer's records) for all the words following the words "the emoluments of his employees" there shall be substituted the words "in respect of the years or income tax months specified by such officer or to the amount of the earnings-related contributions payable in respect of those emoluments".

Amendment of Regulation 40 in Schedule 2 to the principal regulations

13. In Regulation 40 in Schedule 2 to the principal regulations (return to be rendered by employer) for the words "which an employer is entitled to deduct from" there shall be substituted the words "payable in respect of".

Amendment of Regulation 51(3) *and* (4) *in Schedule* 2 *to the principal regulations*

14. In Regulation 51 in Schedule 2 to the principal regulations (provisions for direct payment)—

(*a*) in paragraph (3) for the words "Within 14 days after" there shall be substituted the words "Not later than";

(*b*) in paragraph (4) for the words "within 14 days after the end of" there shall be substituted the word "by";

(*c*) in sub-paragraph (*a*) of paragraph (4) there shall be deleted the words "as if they were earnings-related contributions which the employee was liable to deduct from emoluments paid by him".

Substitution of Schedule 1 *to the principal regulations*

15. For Schedule 1 to the principal regulations (tables of earnings-related contributions) there shall be substituted the Schedule set out in Schedule C to these regulations.

Addition of new Schedule 4 *to the principal regulations*

16. After Schedule 3 to the principal regulations there shall be inserted as Schedule 4 the provisions set out in Schedule D to these regulations (and the Schedule previously numbered 4 shall be renumbered 5).

Consequential and minor amendments of the principal regulations

17. The provisions of the principal regulations specified in the first column of Schedule E to these regulations shall be amended as specified in the second column of that Schedule.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 10th March 1975.

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

The Commissioners of Inland Revenue hereby concur.

By Order of the Commissioners of Inland Revenue.

J. H. Gracey
Secretary

12th March 1975

SCHEDULE A Regulation 6

The following provisions are by virtue of regulation 6 of these regulations to be inserted in Part VII of the principal regulations immediately after regulations 59 thereof

Class 4 liability of earners treated as self-employed earners who, but for such treatment, would be employed earners

60.—(1) Subject to the following provisions of this regulation and to the provisions of regulation 65 of these regulations (annual maximum of special Class 4 contributions), where—

(*a*) an earner, in respect of any one or more employments of his, is treated by regulations under section 1(8)(*b*) of the Act (treatment of a person in employment of any prescribed description as falling in one or other of the categories of earner) as being self-employed; and

(*b*) in any year he has earnings from any such employment (one or more) which fall within section 3(4)(*b*)(i) of the Act (higher weekly rate of Class 2 contributions), but is not liable for a higher weekly rate of Class 2 contributions by virtue of regulations under that subsection; and

(*c*) those earnings are chargeable to income tax under Schedule E; and

(*d*) the total of those earnings exceeds the sum specified in section 5(9)(*c*) of the Act,

he shall be liable, in respect of those earnings, to pay a Class 4 contribution (hereinafter in this Part of these regulations referred to as a special Class 4 contribution) of an amount equal to the percentage specified in subsection (9) of section 5 of the Act of so much of the total as exceeds the lower, and does not exceed the higher, of the money sums specified from time to time in that subsection.

(2) Any earner shall be excepted from liability for a special Class 4 contribution for any year at the beginning of which he is over pensionable age and either—

(*a*) has retired from regular employment; or

(*b*) has not retired from regular employment, but does not satisfy the contribution conditions for a Category A retirement pension or as to whom the requirements of neither paragraph (*a*) nor (*b*) of section 24(2) of the Act (special retirement pension conditions for married women) are satisfied.

Notification of national insurance number and recording of category letter on deduction card

61.—(1) Any earner to whom the last foregoing regulation applies shall, on request, notify his national insurance number to the person who pays him the earnings referred to in that regulation.

(2) The person who pays the said earnings shall record on the earner's deduction card the earner's national insurance number, and the appropriate category letter as indicated by the Department.

(3) In this regulation "deduction card" has the same meaning as in Schedule 2 to these regulations.

Calculation of earnings for the purposes of special Class 4 contributions

62. For the purpose of the calculation of an earner's liability for a special Class 4 contribution for any year—

(*a*) the earnings of that earner for that year shall, subject to the provisions of paragraph (*b*) of this regulation, be calculated by the Department on the basis that they are earnings to which regulations 16 and 17 of these regulations (calculation of earnings for the purposes of earnings-related contributions and payments to be disregarded) apply;

(*b*) in the calculation of the earnings as aforesaid, if the total amount of the earnings for the year includes a fraction of £1·00, that fraction shall be disregarded.

Notification and payment of special Class 4 contributions due

63. The Department shall, subject to any other arrangements notified by it to the earner specified in the last preceding regulation, give notice to the earner of the special Class 4 contribution due from him for any year, and the earner shall pay that contribution to the Department within the period of 28 days from the receipt of the notice unless before the expiry of that period the earner has raised a question under section 84(1)(*b*)(ii) of the Act (Department's questions) relating to that contribution.

Recovery of deferred Class 4 and special Class 4 contributions after appeal, claim of further assessment under the Income Tax Acts or after the raising of a Department's question

64.—(1) Where the Department has been notified that there has been such a claim or appeal as is specified in regulation 56(6)(*a*) of these regulations (recovery of Class 4 contributions after deferment) or there has been raised such a question as is specified in regulation 56(6)(*b*) or in the last foregoing regulation or the Inland Revenue has certified in accordance with regulation 56(7) an altered amount of an earner's profits or gains—

(*a*) the Department shall, as soon as may be after the prescribed time, give to the earner notice or, as the case may be, revised notice of such contributions as might, having regard to the final decision on the claim or appeal or, as the case may be, the final decision of the Department's question or the said altered amount of profits or gains, be due from the earner—

(i) under section 5(1) of the Act (Class 4 contributions) for the year or years to which the certificate referred to in the said regulation 56 relates; or, as the case may be,

(ii) by way of a special Class 4 contribution for the year to which the notice specified in the last foregoing regulation relates; and

(*b*) the earner shall within 28 days of receipt of that notice pay to the Department the contribution or contributions specified in that notice.

(2) In this regulation the expression "prescribed time" means—

(*a*) except where sub-paragraph (*c*) of this paragraph applies—

(i) in the case of an appeal out of time, the date of the determination of the appeal;

(ii) in the case of a claim or appeal against a decision on a claim made under the Income Tax Acts, the date on which the time for appealing against the decision on the claim expires, or the date of the determination of the appeal, whichever is the later;

(*b*) in the case of a question being raised for decision by the Department, the date on which the time for appealing against that decision expires or the date of the determination of the appeal, whichever is the later;

(*c*) in the case of an altered amount of profits or gains being certified by the Inland Revenue, the date on which they are so certified.

Annual maximum of special Class 4 contributions

65. Where for any year there are payable (or, but for the provisions of this regulation, there would be payable) by or in respect of an earner a special Class 4 contribution and also any contribution under section 5(1) of the Act (in this regulation referred to as "Class 4 contribution") or any primary Class 1 contribution or any Class 2 contribution, or any combination of such contributions, the maximum amount of the special Class 4 contributions payable for that year shall (without prejudice to the earner's liability in the first instance for the full amount payable apart from this regulation) not exceed in value—

(*a*) in the case of a special Class 4 contribution and a Class 4 contribution, the amount (if any) equal to the difference between the maximum amount of a special Class 4 contribution for which provision is made in section 5(9) of the Act and the amount of the Class 4 contributions ultimately payable for that year; or, subject as aforesaid,

(*b*) in any other case specified in this regulation (whether or not a Class 4 contribution is also payable), the amount (if any) equal to the difference between the maximum amount prescribed in regulation 57 of these regulations (annual maximum of Class 4 contributions) and the amount of such Class 4, primary Class 1 and Class 2 contributions as are ultimately payable for that year.

Disposal of special Class 4 contributions paid in excess or error

66. Where any payment has been made by a person as on account of a special Class 4 contribution and that payment has been made in excess of the amount prescribed under the last preceding regulation, or has been made in error, the Department may treat that payment as made on account of other contributions properly payable by that person under the Act.

Return of special Class 4 contributions paid in excess or error

67.—(1) Subject to the provisions of the last foregoing regulation and to the following provisions of this regulation, where any payment has been made by a person as on account of a special Class 4 contribution and that payment has been made in excess of the amount prescribed in regulation 65 of these regulations (annual maximum of special Class 4 contributions) or in error, that payment shall be returned by the Department to that person, unless the net amount to be returned does not exceed in value £0·50, if application is made in writing to the Department within the time specified in paragraph (3) of this regulation.

(2) In calculating the amount of any return of special Class 4 contributions to be made under the last preceding paragraph of this regulation there shall be deducted the amount (if any) treated under the last foregoing regulation as paid on account of other contributions.

(3) Any person desiring to apply for the return of a special Class 4 contribution shall make the application in such form and in such manner as the Department may from time to time determine, and within the period of 6 years from the end of the year in which the contribution was paid or, if the Department is satisfied that the person making the application had good cause for not making it within the said period, within such longer period as the Department may allow.

SCHEDULE B Regulation 7

The following provisions are by virtue of regulation 7 of these regulations to be inserted in the principal regulations as Part VIII thereof.

PART VIII

SPECIAL CATEGORIES OF EARNERS

CASE A—AIRMEN

Interpretation

71. In the provisions of this Case, unless the context otherwise requires—

"airman" means a person who is, or has been, employed under a contract of service either as a pilot, commander, navigator or other member of the crew of any aircraft, or in any other capacity on board any aircraft where—

(*a*) the employment in that other capacity is for the purposes of the aircraft or its crew or of any passengers or cargo or mails carried thereby; and

(*b*) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the aircraft is in flight;

but does not include a person in so far as his employment is as a serving member of the forces;

"British aircraft" means any aircraft registered in the United Kingdom of which the owner (or managing owner if there is more than one owner) resides or has his principal place of business in Northern Ireland, and references to the owner of an aircraft shall, in relation to an aircraft which has been hired, be taken as referring to the person for the time being entitled as hirer to possession and control of the aircraft by virtue of the hiring or any subordinate hiring.

Modification of employed earner's employment

72.—(1) Subject to the following provisions of this regulation, where an airman is employed as such on board any aircraft, and the employer of that airman or the person paying the airman his earnings in respect of the employment (whether or not the person making the payment is acting as agent for the employer) or the person under whose directions the terms of the airman's employment and the amount of the earnings to be paid in respect thereof are determined has—

(*a*) in the case of the aircraft being a British aircraft, a place of business in Northern Ireland; or

(*b*) in any other case, his principal place of business in Northern Ireland;

then, notwithstanding that the airman does not fulfil the conditions of section 1(7) of the Act (definition of employed earner), he shall be treated as employed in employed earner's employment and, for the purposes of regulation 88(1)(*a*) of these regulations (conditions as to residence or presence in Northern Ireland), in respect of that employment as present in Northern Ireland.

(2) Subject to the provisions of the next succeeding paragraph, notwithstanding that an airman is employed in an employment to which the provisions of the last foregoing paragraph apply, if that airman is neither domiciled nor has a place of residence in Northern Ireland no contributions shall be payable by or in respect of him as an employed earner.

(3) The provisions of the last foregoing paragraph shall have effect subject to any Order in Council giving effect to any reciprocal agreement made under section 50 of the Act (reciprocal agreements with other countries).

Application of the Act and regulations

73. The provisions of Part I of the Act and of the regulations made thereunder relating to contributions shall, so far as they are not inconsistent with the provisions of this Case, apply to an airman with the modification that, where an airman is, on account of his being outside Northern Ireland by reason of his employment as an airman, unable to perform an act required to be done either forthwith or upon the happening of a certain event or within a specified time, he shall be deemed to have complied therewith if he performs the act as soon as is reasonably practicable, although after the happening of the event or the expiration of the specified time.

Special transitional provision

74. For the purpose of facilitating the winding up of the system of insurance contained in the former principal Act and the disposal of matters connected with that system the following provisions of the National Insurance (Airmen) Regulations (Northern Ireland) 1948(**c**), as amended(**d**), shall continue to have effect, that is to say regulation 3 (return of contributions in respect of non-domiciled airmen employed as aircrew), regulation 8 (breach of regulations) and, in so far as it relates to contributions under the former principal Act, regulation 9 (application of former principal Act and regulations).

CASE B—MARINERS

Interpretation

75. In the provisions of this Case—

"British ship" means any ship or vessel whose port of registry is a port in Northern Ireland or in the case of a hovercraft which is registered in the United Kingdom;

"foreign-going ship" means any ship or vessel which is not a home-trade ship;

"home-trade ship" includes—

(*a*) every ship or vessel employed in trading or going within the following limits, that is to say, the United Kingdom (including for this purpose the Republic of Ireland), the Channel Islands, the Isle of Man, and the continent of Europe between the river Elbe and Brest inclusive;

(*b*) every fishing vessel not proceeding beyond the following limits:

on the South, Latitude 48° 30′ N.;
on the West, Longitude 12° W.;
on the North, Latitude 61° N.;

"managing owner" means that owner of any ship or vessel who, where there is more than one such owner, is responsible for the control and management of that ship or vessel;

(**c**) S.R. & O. (N.I.) 1948 No. 234 (p. 793)
(**d**) There are no relevant amending regulations.

"mariner" means a person who is or has been in employment under a contract of service either as a master or member of the crew of any ship or vessel, or in any other capacity on board any ship or vessel where—

(*a*) the employment in that other capacity is for the purposes of that ship or vessel or her crew or any passengers or cargo or mails carried thereby; and

(*b*) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on her voyage;

but does not include a person in so far as his employment is as a serving member of the forces;

"owner", in relation to any ship or vessel, means the person to whom the ship or vessel belongs and who, subject to the right of control of the captain or master of the ship or vessel, is entitled to control of that ship or vessel, and references to the owner of a ship or vessel shall, in relation to a ship or vessel which has been demised, be construed as referring to the person who for the time being is entitled as charterer to possession and, subject as aforesaid, control of the ship or vessel by virtue of the demise or any sub-demise;

"passenger" has the same meaning as is assigned to that word in the Merchant Shipping (Safety Convention) Act 1949(**e**);

"pay period" in relation to any payment of a mariner's earnings means the period in respect of which the payment is made;

"radio officer" means a mariner employed in connection with the radio apparatus of any ship or vessel and holding a certificate of proficiency in radio telegraphy granted by the Secretary of State or by an authority empowered in that behalf by the legislature of some part of the Commonwealth or of the Republic of Ireland and recognised by the Secretary of State as equivalent to the like certificate granted by him;

"share fisherman" means any person who—

(*a*) is ordinarily employed in the fishing industry otherwise than under a contract of service, as master or a member of the crew of any British fishing boat within the meaning of section 373 of the Merchant Shipping Act 1894(**f**), being a fishing boat manned by more than one person, and remunerated in respect of that employment in whole or in part by a share of the profits or gross earnings of the fishing boat; or

(*b*) has ordinarily been so employed, but who by reason of age or infirmity permanently ceases to be so employed and becomes ordinarily engaged in employment ashore in Northern Ireland otherwise than under a contract of service making or mending any gear appurtenant to a British fishing boat or performing other services ancillary to or in connection with that boat and is remunerated in respect of that employment in whole or in part by a share of the profits or gross earnings of that boat and has not ceased to be ordinarily engaged in such employment;

"ship or vessel" for the purposes of the provisions of this Case other than those of regulations 78 to 84 and 86 includes hovercraft;

(**e**) 1949 c. 43
(**f**) 1894 c. 60

"voyage period" means a pay period comprising an entire voyage or series of voyages (including any period of leave on pay which immediately follows the day on which the termination of that voyage or series of voyages occurs);

"week" means a period of 7 consecutive days and "weekly" shall be construed accordingly.

Conditions of domicile or residence

76.—(1) Subject to the provisions of paragraph (2) of this regulation, as respects any employment of a person as a mariner and liability for payment of any contribution under the Act as an employed earner by or on behalf, or in respect, of that mariner in respect of that employment—

(*a*) the provisions of Case C of these regulations relating to conditions as to residence or presence in Northern Ireland shall not apply; but

(*b*) it shall be a condition of liability to pay a basic scheme contribution that the mariner is domiciled or resident in Northern Ireland; and

(*c*) it shall be a condition of liability to pay a secondary basic scheme contribution that the secondary contributor is resident or has a place of business in Northern Ireland.

(2) The foregoing provisions of this regulation shall have effect subject to any Order in Council giving effect to any reciprocal agreement made under section 50 of the Act (reciprocal agreements with other countries).

Modification of employed earner's employment

77. Where a mariner—

(*a*) is employed as such and—

(i) the employment is on board a British ship; or

(ii) the employment is on board a ship and the contract in respect of the employment is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on her voyage; and, in either case,

(iii) the person by whom the mariner's earnings are paid, or, in the case of employment as a master or member of the crew of a ship or vessel, either that person or the owner of the ship or vessel (or the managing owner if there is more than one owner) has a place of business in Northern Ireland; or

(*b*) is employed as a master, member of the crew or as a radio officer on board any ship or vessel, not being a mariner to whom the last preceding paragraph applies, and,

(i) in the case of the employment being as a radio officer, if the contract under which the employment is performed is entered into in the United Kingdom, the employer or the person paying the radio officer his earnings for that employment has a place of business in Northern Ireland, or,

(ii) in the case of the employment being as a master, member of the crew or as a radio officer, if the contract is not entered into in the United Kingdom, the employer or the person paying the earnings has his principal place of business in Northern Ireland,

then, notwithstanding that he does not fulfil the conditions of section 1(7) of the Act (definition of employed earner), the employment of that mariner as aforesaid shall be treated as employed earner's employment.

Modification of section 2(6)(b) of the Act

78.—(1) As respects earnings paid to or for the benefit of a mariner for employment as such in any employment specified in the following provisions of this regulation, being employment which by virtue of the last preceding regulation is treated as employed earner's employment, the provisions of section 2(6)(*b*) of the Act (secondary basic scheme contributions) shall be modified as follows:

(*a*) where the employment is of a person as a mariner, and at the time of the payment of the earnings the provisions of Article 3 of the Redundancy Payments (Merchant Seamen Exclusion) Order (Northern Ireland) 1973(**g**) (exclusion of certain mariners from application of section 11 of the Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965(**h**)) applies to that person, the percentage rate specified in the said section 2(6)(*b*) shall be reduced by 0·2;

(*b*) where the employment is as master or member of the crew of a ship, and

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

(ii) the employment is partly on a foreign-going ship and partly otherwise than on such a ship and the payment of earnings in respect of that employment is made during the employment on the foreign-going ship,

the said percentage rate shall be reduced or, as the case may be, further reduced by 0·7.

(2) In the last foregoing paragraph the word "employment" shall include any period of leave, other than leave for the purpose of study, accruing from the employment.

Earnings period for mariners

79.—(1) Subject to the provisions of the next succeeding paragraph, for the purpose of assessing the amount, if any, of earnings-related contributions payable in respect of earnings paid to or for the benefit of a mariner in respect of his employment as such, where a pay period is a voyage period, that period shall be the earnings period.

(2) Where such voyage period—

(*a*) is less than a week, that period shall for the said purpose be treated as a week;

(*b*) exceeds a week or a whole multiple of a week by a part of a week,

(i) if that part of a week is a period in excess of 3 days, that part of a week shall for the said purpose be treated as a week;

(ii) if that part of a week is a period of 3 days or less, that part of the week shall be disregarded (and the mariner's earnings in respect of his employment as such during that part of a week shall, for the said purpose, be treated as paid for employment in the week immediately preceding that part of a week).

(g) S.R. & O. (N.I.) 1973 No. 188 (I, p. 989)
(h) 1965 c. 19 (N.I.)

Calculation of earnings-related contributions for mariners

80.—(1) For the purpose of the calculation of earnings-related contributions payable in respect of earnings paid to or for the benefit of a person in respect of that person's employment as a mariner—

(*a*) the provisions of regulation 7(1) of these regulations (calculation of earnings-related contributions) shall apply;

(*b*) in the alternative, paragraphs (2), (3), (4), (5) and (6) of that regulation and Schedule 1 to these regulations shall, except in relation to secondary contributions payable at a rate reduced in accordance with the provisions of regulation 78 of these regulations, apply as if the references in the said paragraphs (2) and (5) to a week and in the said Schedule to weekly scale were references to a week or, as the case may be, to a weekly scale within the meaning of this Case.

(2) Subject to the provisions of the said paragraph (6), where the secondary contribution is payable at a rate reduced in accordance with the provisions of the said regulation 78, that contribution may be calculated in accordance with the scale prescribed in Part I or, as the case may be, Part II of Schedule 4 to these regulations in accordance with the following provisions of this regulation:

(*a*) in respect of any amount shown in column 1 of the said Schedule 4 there shall be payable the amount shown opposite thereto—

(i) in column 2 of the said Schedule, in the case of a contribution payable at the rate reduced under the provisions of paragraph 1(*a*) of the said regulation 78;

(ii) in column 3 of the said Schedule, in the case of a contribution payable at the rate reduced under the provisions of paragraph (1)(*b*) of the said regulation 78;

(iii) in column 4 of the said Schedule, in the case of a contribution payable at the rate reduced under the provisions of paragraph (1)(*a*) and (*b*) of the said regulation 78;

(*b*) where any payment of an amount of earnings is not shown in the said column 1 the amount of contributions payable shall be calculated by reference to the next smaller amount, if any, in that column.

Change of circumstances etc. affecting calculation of mariner's earnings for contributions purposes

81. In any case where, as respects earnings paid to or for the benefit of a mariner in respect of his employment as such, earnings-related contributions are collected in accordance with the provisions of Part V of Schedule 2 to these regulations, for the purpose of calculating the amount of those earnings in respect of that employment during any pay period to which the provisions of regulation 79 of these regulations apply and the amount (if any) of earnings-related contributions payable in respect of those earnings, where during that period there occurs a change of circumstance (other than a change of the amount of the mariner's earnings) or the happening of an event under the Act which, in either case, affects such calculation, such change or happening shall, for the said purpose, notwithstanding that that mariner's earnings period is not a period of a week, have effect from the date from which it would have had effect if that period had been a week.

Prescribed secondary contributors

82. In relation to any payment of earnings to or for the benefit of a mariner in respect of employment to which the provisions of regulation 77 of these regulations apply, where the person employing the mariner does not satisfy the conditions specified in regulation 76(1)(*c*) of these regulations, but the person who pays the mariner those earnings does satisfy either of those conditions, that person shall be treated as the secondary contributor, whether or not he makes the payment as agent for the employer.

Payments to be disregarded

83.—(1) Without prejudice to the generality of the provisions of regulation 17 of these regulations and subject to the provisions of the next succeeding paragraph, for the purposes of earnings-related contributions, there shall be excluded from the computation of a person's earnings any payment in so far as it is—

(*a*) in the case of the payment being in respect of employment as a seaman within the meaning of Part V of Schedule 2 to these regulations, either—

(i) an interim payment of earnings by way of an advance, or

(ii) a payment to some other person of any part of such a seaman's earnings allotted by him to that person;

(*b*) in the case of the payment being in respect of employment as a mariner—

(i) a payment of a special payment while sick aboard (as defined by the National Maritime Board);

(ii) a payment to him by the Department of Trade with the consent of his employer in accordance with the provisions of the Merchant Shipping Act 1906(**i**) (wages and effects of a seaman who is left behind) in respect of wages deposited owing to a mariner's failure to rejoin his ship.

(2) Nothing in sub-paragraph (*a*) of the last foregoing paragraph shall be construed as preventing any sum deducted on account of any such payment as is specified in that sub-paragraph from another payment of earnings being treated as comprised in those earnings.

Special payments to mariners after terminal payment

84.—(1) This regulation shall relate only to earnings-related contributions collected in accordance with the provisions of Part V of Schedule 2 to these regulations and in this regulation—

(*a*) "terminal payment" means a payment of earnings to a mariner in respect of his employment as such at or following the end of a voyage by way of general settlement of the mariner's earnings for that voyage (or, where the voyage includes more than one pay period, for the last of those pay periods);

(*b*) "quarterly calculated payment" means a payment for a pay period of 3 calendar months or a payment of earnings of which the whole or the greater part is calculated by reference to one or more periods of 3 calendar months;

(*c*) "monthly calculated payment" means a payment for a pay period of a calendar month or a payment of earnings, not being a quarterly calculated payment, of which the whole or the greater part is calculated by reference to a calendar month or calendar months;

(i) 1906 c. 48

(*d*) "weekly calculated payment" means a payment of remuneration which is not a quarterly or monthly calculated payment.

(2) Where earnings for overtime work as a mariner earned in any of the last 6 days of a voyage are not included in the terminal payment, then, in respect of any subsequent payment on account of those earnings (not being a payment of less than £1·00) and subject to regulations 83 and 86 of these regulations, the secondary contributor and the mariner shall each be liable to pay an earnings-related contribution of the difference (if any) between the following amounts, that is to say—

(*a*) the amount which he would, in accordance with the provisions of regulation 7 or, as the case may be, regulation 78 of these regulations but disregarding the provisions of this regulation, have been liable to pay in respect of the terminal payment if it had included the earnings for the said overtime work; and

(*b*) the amount which he is or was liable to pay in accordance with the said regulation 7 or the said regulation 78 in respect of the terminal payment.

(3) Except for payments to which the provisions of the last foregoing paragraph apply and subject to the provisions of regulations 83 and 86 of these regulations an earnings-related contribution shall be payable in accordance with the provisions of the succeeding paragraphs of this regulation in respect of any payment of earnings made to a mariner in respect of his employment as such which either—

(*a*) is not made before or included in the terminal payment, or

(*b*) is made before the terminal payment otherwise than through the master of the ship or vessel or other person from whom the mariner is to receive the terminal payment,

(which payment of earnings is hereinafter in this regulation referred to as an "employer's payment").

(4) Notwithstanding the provisions of the last foregoing paragraph, any payment which is made at the same time as a payment of earnings to which the said regulation 7 or, as the case may be, the said regulation 78 applies shall not be treated as an employer's payment, but shall be treated for the purposes of the said regulation 7 or, as the case may be, the said regulation 78 as if it were earnings for the pay period in respect of which that other payment is made.

(5) Subject to the provisions of the next succeeding paragraph, in respect of any employer's payment an employer shall be liable to pay earnings-related contributions as modified by the said regulation 78—

(*a*) if the terminal payment is or is to be a weekly calculated payment, as if the employer's payment were for a pay period of one week;

(*b*) if the terminal payment is or is to be a monthly calculated payment, as if the employer's payment were for a pay period of one calendar month; and

(*c*) if the terminal payment is or is to be a quarterly calculated payment, as if the employer's payment were for a pay period of 3 calendar months.

(6) The earnings-related contributions payable in a case to which the last foregoing paragraph applies shall be determined—

(*a*) if the mariner is still in the employment of the employer making the employer's payment at the time that payment is made, as if, in respect of the pay period of one week or one calendar month or 3 calendar months, as the case may be, the employer in addition had paid his basic wage to the mariner and appropriate earnings-related contributions on behalf and in respect of him in respect of that basic wage; or

(*b*) if the mariner is not still employed by the employer making the employer's payment at the time that payment is made, as if the employer had paid the mariner no other earnings in respect of that pay period.

Application of the Act and regulations

85.—(1) The provisions of Part I of the Act and the regulations made thereunder relating to contributions shall, so far as they are not inconsistent with the provisions of this Case, apply to mariners with this modification, that, where a mariner is, on account of his being at sea or outside Northern Ireland by reason of his employment as a mariner, unable to perform an act required to be done either forthwith or on the happening of a certain event or within a specified time, he shall be deemed to have complied therewith if he performs the act as soon as is reasonably practicable, although after the happening of the event or the expiration of the specified time.

(2) In relation only to earnings-related contributions collected in accordance with the provisions of Part V of Schedule 2 to these regulations, regulation 15 of these regulations (annual maximum) shall apply to earnings paid to or for the benefit of a mariner for his employment as such, subject to the condition that any payment of earnings for any voyage period, which falls partly in two or more years, shall be apportioned between those years proportionately to the length of the part of the voyage occurring in each such year.

Special transitional provisions

86.—(1) In any case where earnings-related contributions payable in respect of a mariner's earnings are or, but for the provisions of this regulation, would be collected under the provisions of Part V of Schedule 2 to these regulations and the voyage period begins before the appointed day and ends on or after that day, the following provisions of this regulation shall apply and the provisions of regulation 94 of these regulations shall not apply.

(2) Notwithstanding when payment of earnings is made to or for the benefit of the mariner for his employment during the voyage period, contributions under the former principal Act or, as the case may be, under the Act shall be payable as follows:

(*a*) where the voyage period begins before 6th March 1975 and ends—

(i) before 6th May 1975—under the former principal Act;

(ii) on or after 6th May 1975—under the former principal Act in respect of so much of the employment as precedes the appointed day and of the earnings paid for the employment before that day, and under the Act on so much of the earnings paid for the employment on and after that day;

(and for the purposes of the provisions of the last two foregoing heads the provisions of the former principal Act and the regulations made thereunder relating to liability for, assessment, payment, collection and recovery of, mariners' and seamen's graduated and flat-rate contributions shall continue in force):

(*b*) where the voyage period begins on or after 6th March 1975 and ends on or after the appointed day—contributions under the Act.

(3) Subject to the provisions of regulation 84 of these regulations and notwithstanding the provisions of Part IX thereof, where under the provisions of head (ii) of the last foregoing paragraph contributions are payable in respect of earnings paid to or for the benefit of a mariner in respect of his employment as such during a voyage period to which the provisions of that head apply, for the purposes of liability for, and calculation of, graduated contributions under the former principal Act and earnings-related contributions under the Act—

(*a*) the voyage period shall be treated as comprising two separate pay periods, the one ending immediately before the appointed day and the other beginning on that day;

(*b*) any payment of earnings in respect of that employment shall, when made, be treated—

(i) in so far as it relates to the employment before the appointed day, as a payment of remuneration made at the end of the first of the two pay periods;

(ii) in so far as it relates to the employment during the second of those two periods, as a payment of earnings made at the end of the second period;

(*c*) no payment so treated as made shall be treated as made at an interval which is not a regular interval;

(*d*) the total payment of earnings for the two periods shall be apportioned between them according to the amount earned in each period.

(4) Where in accordance with the provisions of paragraph (2)(*b*) of this regulation a contribution is payable under the Act in respect of earnings for employment before the appointed day—

(*a*) the provisions of regulation 79 shall apply to those earnings as if the employment before that day had been employment on or after that day;

(*b*) the provisions of regulation 96 of these regulations (contributions treated as paid under the former principal Act) shall apply to that mariner as if the contribution had been paid by virtue of regulation 94(2) of these regulations (treatment of remuneration received on or after the appointed day in respect of employment before that day).

(5) Where, as respects any employment before the appointed day of a person as a mariner (other than a person to whom the foregoing provisions of this regulation apply), a flat-rate contribution under the former principal Act is payable, but under that Act and the regulations made thereunder there was no requirement to pay that contribution until after the appointed day, the provisions of that Act and of those regulations relating to the collection and recovery of such contribution shall continue to apply.

(6) In paragraphs (2) and (5) of this regulation references to the former principal Act shall include references to the National Insurance (Industrial Injuries) Measures (Northern Ireland) 1966 to 1974, the Health Service Contributions Act (Northern Ireland) 1966(j) and the Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965.

Modification of Part I of the Act in relation to share fishermen

87. Part I of the Act in so far as it relates to contributions shall apply to share fishermen with the modification that—

(*a*) employment as a share fisherman shall be employment as a self-employed earner notwithstanding that it is not employment in Northern Ireland;

(*b*) as respects liability of a share fisherman to pay Class 2 contributions in respect of his employment as a share fisherman, the provisions of regulation 76(1)(*a*) and (*b*) and (2) of these regulations (conditions of domicile or residence for contribution liability for mariners) shall apply as if the share fisherman were a mariner and as if the reference in the said regulation 76(1) to an employed earner were a reference to a self-employed earner and as if the words "or on behalf, or in respect, of" were omitted;

(*c*) for the purposes of entitlement to unemployment benefit, the weekly rate of any Class 2 contribution payable by a share fisherman for any contribution week while he is ordinarily employed as a share fisherman shall, notwithstanding the provisions of section 3(1) of the Act (Class 2 contributions) or, as the case may be, any order made under section 3(3) thereof (lower rate of Class 2 contributions for women), be £3·01, or such other sum as may from time to time be prescribed;

(*d*) regulations 15(1)(*b*), 57 and 65 of these regulations (annual maximum) shall apply to contributions payable at the weekly rate specified in the last preceding paragraph as if references in those regulations to Class 2 contributions included, as may be appropriate, references to Class 2 contributions at that rate;

(*e*) regulation 20 of these regulations (exception from liability for Class 2 contributions) shall apply to a share fisherman as if there were included at the end of paragraph (1)(*a*) of that regulation the words "or is entitled to unemployment benefit or, but for a failure to satisfy the contribution conditions for that benefit, he would be so entitled";

(*f*) regulation 43(1) of these regulations (application for contribution cards) shall apply to a share fisherman with the modification that every person in employment as a share fisherman shall apply at a local office designated by the Department for a special contribution card, unless there is already current in respect of him such a card;

(*g*) in so far as Class 4 contributions in respect of the profits or gains of a share fisherman in respect of his employment as such are not collected by the Inland Revenue under section 5(3) of the Act (assessment and collection etc. of Class 4 contributions) the provisions of regulations 60 to 67 of these regulations (special Class 4 contributions) shall apply as if the share fisherman were a person to whom section 5(9)(*a*) and (*b*) of the Act applies (Class 4 contributions for persons treated under section 1(8)(*b*) of the Act as self-employed earners).

(j) 1966 c. 7 (N.I.)

CASE C—RESIDENCE AND PERSONS ABROAD

Conditions as to residence or presence in Northern Ireland

88.—(1) Subject to the following provisions of this regulation, for the purposes of section 1(10) of the Act (conditions as to residence or presence in Northern Ireland for liability or entitlement to pay Class 1 or Class 2 contributions or entitlement to pay Class 3 contributions) the conditions as to residence or presence in Northern Ireland shall be—

(*a*) as respects liability of an employed earner to pay primary Class 1 contributions in respect of earnings for an employed earner's employment, that the employed earner is resident or present in Northern Ireland (or but for any temporary absence therefrom would be present therein) at the time of that employment or is then ordinarily resident in Northern Ireland;

(*b*) as respects liability for secondary Class 1 contributions, that the person who, but for any conditions as to residence or presence in Northern Ireland (including the having of a place of business therein), would be the secondary contributor (in the following provisions of this Case referred to as "the employer") is resident or present in Northern Ireland when such contributions become payable or then has a place of business in Northern Ireland, so however that nothing in this provision shall prevent the employer paying the said contributions if he so wishes;

(*c*) as respects entitlement of a self-employed earner to pay Class 2 contributions, that that earner is present in Northern Ireland in the contribution week for which the contribution is to be paid;

(*d*) as respects liability of a self-employed earner to pay Class 2 contributions, that the self-employed earner is ordinarily resident in Northern Ireland or, if he is not so ordinarily resident, that before the period in respect of which any such contributions are to be paid he has been resident in Northern Ireland for a period of at least 26 out of the immediately preceding 52 contribution weeks under the Act or the former principal Act or partly under the one and partly under the other;

(*e*) as respects entitlement of a person to pay Class 3 contributions for any year, that that person is resident in Northern Ireland during the course of that year.

(2) Where a person is ordinarily neither resident nor employed in the United Kingdom and, in pursuance of employment which is mainly employment outside the United Kingdom by an employer whose place of business is outside the United Kingdom (whether or not he also has a place of business therein) that person is employed for a time in Northern Ireland as an employed earner and but for the provisions of this paragraph the provisions of sub-paragraph (*a*) of the last preceding paragraph would apply, the conditions prescribed in that sub-paragraph and in sub-paragraph (*b*) of that paragraph shall apply subject to the proviso that no primary or secondary Class 1 contribution shall be payable in respect of the earnings of the employed earner for such employment after the date of the earner's last entry into Northern Ireland and before he has been resident in Northern Ireland for a continuous period of 52 contribution weeks from the beginning of the contribution week following that in which that date falls.

(3) Where a person to whom the said sub-paragraph (*a*) would otherwise apply is not ordinarily resident in the United Kingdom and is not a person to whom the provisions of the last preceding paragraph apply, the proviso specified in that paragraph shall nevertheless apply if either—

(*a*) during a vacation occurring in a course of full-time studies which that person is pursuing outside the United Kingdom, that person is gainfully employed under a contract of service in Northern Ireland in temporary employment of a nature similar or related to that course of studies; or

(*b*) there exists between him and some other person outside the United Kingdom a relationship comparable with the relationship between an apprentice and his master in Northern Ireland and that person is gainfully employed under a contract of service in Northern Ireland in employment which began before he attained the age of 25 and which is of a nature similar or related to the employment under the said relationship outside the United Kingdom.

Payment of contributions for periods abroad

89.—(1) Where an earner is gainfully employed outside Northern Ireland, and that employment, if it had been in Northern Ireland, would have been employed earner's employment, that employment outside Northern Ireland shall be treated as employed earner's employment for the period for which under paragraph (2)(*a*) of this regulation contributions are payable in respect of the earnings paid to the earner in respect of that employment, provided that—

(*a*) the employer has a place of business in Northern Ireland, and

(*b*) the earner is ordinarily resident therein, and

(*c*) immediately before the commencement of the employment the earner was resident in Northern Ireland.

(2) Where under the last preceding paragraph the employment outside Northern Ireland is treated as an employed earner's employment, the following provisions shall apply in respect of the payment of contributions:

(*a*) primary and secondary Class 1 contributions shall be payable in respect of any payment of earnings for the employment outside Northern Ireland during the period of 52 contribution weeks from the beginning of the contribution week in which that employment begins to the same extent as that to which such contributions would have been payable if the employment had been in Northern Ireland;

(*b*) subject to the provisions of regulation 91 of these regulations, any earner by or in respect of whom contributions are or have been payable under the last preceding sub-paragraph shall be entitled to pay Class 3 contributions in respect of any year during which the earner is outside Northern Ireland from and including that in which the employment outside Northern Ireland begins until that in which he next returns there.

Class 2 and Class 3 contributions for periods abroad

90.—(1) Subject to the provisions of regulation 91 of these regulations, a person (other than a person to whom paragraph (2)(*a*) of the last preceding regulation applies) may, notwithstanding the provisions of regulation 88(1)(*c*) and (*e*) of these regulations, if he so wishes and if he satisfies the conditions specified in the next succeeding paragraph, pay contributions in respect of periods during which he is outside Northern Ireland as follows:

(*a*) in respect of any contribution week throughout which he is gainfully employed outside Northern Ireland otherwise than as an employed earner, he may, if immediately before he last left Northern Ireland he was ordinarily an employed earner or a self-employed earner, pay a contribution as a self-employed earner;

(*b*) in respect of any year which includes a period during which he is outside Northern Ireland he may pay Class 3 contributions.

(2) The conditions specified in the last preceding paragraph shall, subject to the provisions of paragraph (3) of this regulation, be either—

(*a*) that the person has been resident in Northern Ireland for a continuous period of not less than 3 years at any time before the period for which the contributions are to be paid; or

(*b*) that there have been paid by or on behalf of that person contributions of the appropriate amount—

(i) for each of 3 years ending at any time before the relevant period; or

(ii) for each of 2 years so ending and, in addition, 52 contributions under the former principal Act; or

(iii) for any one year ending before the relevant period and, in addition, 104 contributions under the former principal Act; or

(*c*) that there have been paid by or on behalf of that person 156 contributions under the former principal Act.

(3) In the last preceding paragraph—

(*a*) the expression "contributions of the appropriate amount" means contributions under the Act equal to 50 times the amount of the value of a primary Class 1 contribution payable at the standard rate (or that rate as reduced in accordance with the provisions of regulation 89 of the Social Security (Contributions) Regulations 1973(k), as amended(l) (rate of contributions reduced for members of the forces)) in respect of earnings equal to the lower earnings limit for the time being;

(*b*) the expression "the relevant period" means the period for which it is desired to pay the Class 2 contribution or, as the case may be, the Class 3 contributions specified in paragraph (1) of this regulation;

(*c*) the expression "contributions under the former principal Act" means contributions of any Class under section 3 of the former principal Act in respect of any period.

Conditions of payment of Class 2 or Class 3 contributions for periods abroad

91. Entitlement to pay Class 2 or Class 3 contributions under the last two preceding regulations shall be subject to the following two conditions:

(*a*) that the payment is made within the period specified in regulation 24(3)(*b*)(i) of these regulations; and

(*b*) that the payment is made only to the extent to which it could have been made if the contributor had been present in Northern Ireland and otherwise entitled to make it.

(k) S.I. 1973/1264 (1973 II, p. 3750)
(l) S.I. 1974/988 (1974 II, p. 3695), 1974/2035, 1974/2171

Persons outside Northern Ireland on the appointed day

92.—(1) Where on the appointed day a person is gainfully employed outside Northern Ireland in employment which began before that day, the following provisions of this regulation shall apply.

(2) Where the employment outside Northern Ireland on that day, if it had been in Northern Ireland, would have been employed earner's employment, the provisions of regulation 89 of these regulations shall apply subject to the modification that in paragraph (2)(*a*) of that regulation for the period specified therein there shall be substituted the period of 12 calendar months from the beginning of the employment.

(3) Notwithstanding the provisions of regulation 89 of these regulations, where a person is on the appointed day gainfully employed outside Northern Ireland in continuation of employment outside thereof before that day and in respect of that employment before that day no contributions were payable by or in respect of him as an employed person under the former principal Act, that employment outside Northern Ireland on and after that day shall not be treated as employed earner's employment under the Act for any period before the date on which he next returns to Northern Ireland.

(4) Where before the appointed day a person was, during any contribution week within the meaning of the former principal Act, outside Northern Ireland and under that Act entitled to pay a contribution in respect of that week the provisions of the former principal Act in respect of each payment shall continue to apply with the modification that the period within which such contribution may be paid shall be the period specified in head (i) or, as the case may be, head (ii) of regulation 4(2)(*c*) of the National Insurance (Residence and Persons Abroad) Regulations (Northern Ireland) 1973(**m**) or before 6th April 1978, whichever is the shorter.

(**m**) S.R. & O. (N.I.) 1973 No. 175 (I, p. 923)

SCHEDULE C

Regulation 15

CONTAINING THE PROVISIONS OF THE SUBSTITUTED SCHEDULE 1 TO THE PRINCIPAL REGULATIONS

SCHEDULE 1

Regulation 7

EARNINGS-RELATED CONTRIBUTIONS

PART I

WEEKLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
11·00	0·62	0·22	0·96
11·50	0·65	0·23	1·00
12·00	0·67	0·24	1·04
12·50	0·70	0·25	1·08
13·00	0·73	0·26	1·13
13·50	0·76	0·27	1·17
14·00	0·78	0·28	1·21
14·50	0·81	0·29	1·25
15·00	0·84	0·30	1·30
15·50	0·87	0·31	1·34
16·00	0·89	0·32	1·38
16·50	0·92	0·33	1·42
17·00	0·95	0·34	1·47
17·50	0·98	0·35	1·51
18·00	1·00	0·36	1·55
18·50	1·03	0·37	1·59
19·00	1·06	0·38	1·64
19·50	1·09	0·39	1·68
20·00	1·11	0·40	1·72
20·50	1·14	0·41	1·76
21·00	1·17	0·42	1·81
21·50	1·20	0·43	1·85
22·00	1·22	0·44	1·89
22·50	1·25	0·45	1·93
23·00	1·28	0·46	1·98
23·50	1·31	0·47	2·02
24·00	1·33	0·48	2·06
24·50	1·36	0·49	2·10
25·00	1·39	0·50	2·15
25·50	1·42	0·51	2·19
26·00	1·44	0·52	2·23
26·50	1·47	0·53	2·27
27·00	1·50	0·54	2·32
27·50	1·53	0·55	2·36

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
28·00	1·55	0·56	2·40
28·50	1·58	0·57	2·44
29·00	1·61	0·58	2·49
29·50	1·64	0·59	2·53
30·00	1·66	0·60	2·57
30·50	1·69	0·61	2·61
31·00	1·72	0·62	2·66
31·50	1·75	0·63	2·70
32·00	1·77	0·64	2·74
32·50	1·80	0·65	2·78
33·00	1·83	0·66	2·83
33·50	1·86	0·67	2·87
34·00	1·88	0·68	2·91
34·50	1·91	0·69	2·95
35·00	1·94	0·70	3·00
35·50	1·97	0·71	3·04
36·00	1·99	0·72	3·08
36·50	2·02	0·73	3·12
37·00	2·05	0·74	3·17
37·50	2·08	0·75	3·21
38·00	2·10	0·76	3·25
38·50	2·13	0·77	3·29
39·00	2·16	0·78	3·34
39·50	2·19	0·79	3·38
40·00	2·21	0·80	3·42
40·50	2·24	0·81	3·46
41·00	2·27	0·82	3·51
41·50	2·30	0·83	3·55
42·00	2·32	0·84	3·59
42·50	2·35	0·85	3·63
43·00	2·38	0·86	3·68
43·50	2·41	0·87	3·72
44·00	2·43	0·88	3·76
44·50	2·46	0·89	3·80
45·00	2·49	0·90	3·85
45·50	2·52	0·91	3·89
46·00	2·54	0·92	3·93
46·50	2·57	0·93	3·97
47·00	2·60	0·94	4·02
47·50	2·63	0·95	4·06
48·00	2·65	0·96	4·10
48·50	2·68	0·97	4·14
49·00	2·71	0·98	4·19
49·50	2·74	0·99	4·23
50·00	2·76	1·00	4·27
50·50	2·79	1·01	4·31
51·00	2·82	1·02	4·36

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
51·50	2·85	1·03	4·40
52·00	2·87	1·04	4·44
52·50	2·90	1·05	4·48
53·00	2·93	1·06	4.53
53·50	2·96	1·07	4·57
54·00	2·98	1·08	4·61
54·50	3·01	1·09	4·65
55·00	3·04	1·10	4·70
55·50	3·07	1·11	4·74
56·00	3·09	1·12	4·78
56·50	3·12	1·13	4·82
57·00	3·15	1·14	4·87
57·50	3·18	1·15	4·91
58·00	3·20	1·16	4·95
58·50	3·23	1·17	4·99
59·00	3·26	1·18	5·04
59·50	3·29	1·19	5·08
60·00	3·31	1·20	5·12
60·50	3·34	1·21	5·16
61·00	3·37	1·22	5·21
61·50	3·40	1·23	5·25
62·00	3·42	1·24	5·29
62·50	3·45	1·25	5·33
63·00	3·48	1·26	5·38
63·50	3·51	1·27	5·42
64·00	3·53	1·28	5·46
64·50	3·56	1·29	5·50
65·00	3·59	1·30	5·55
65·50	3·62	1·31	5·59
66·00	3·64	1·32	5·63
66·50	3·67	1·33	5·67
67·00	3·70	1·34	5·72
67·50	3·73	1·35	5·76
68·00	3·75	1·36	5·80
68·50	3·78	1·37	5·84
69·00 or more	3·79	1·38	5·86

PART II

MONTHLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
47·67	2·66	0·97	4·11
49·00	2·75	1·00	4·25
51·00	2·86	1·04	4·42
53·00	2·97	1·08	4·59
55·00	3·08	1·12	4·76
57·00	3·19	1·16	4·93
59·00	3·30	1·20	5·10
61·00	3·41	1·24	5·27
63·00	3·52	1·28	5·44
65·00	3·63	1·32	5·61
67·00	3·74	1·36	5·78
69·00	3·85	1·40	5·95
71·00	3·96	1·44	6·12
73·00	4·07	1·48	6·29
75·00	4·18	1·52	6·46
77·00	4·29	1·56	6·63
79·00	4·40	1·60	6·80
81·00	4·51	1·64	6·97
83·00	4·62	1·68	7·14
85·00	4·73	1·72	7·31
87·00	4·84	1·76	7·48
89·00	4·95	1·80	7·65
91·00	5·06	1·84	7·82
93·00	5·17	1·88	7·99
95·00	5·28	1·92	8·16
97·00	5·39	1·96	8·33
99·00	5·50	2·00	8·50
101·00	5·61	2·04	8·67
103·00	5·72	2·08	8·84
105·00	5·83	2·12	9·01
107·00	5·94	2·16	9·18
109·00	6·05	2·20	9·35
111·00	6·16	2·24	9·52
113·00	6·27	2·28	9·69
115·00	6·38	2·32	9·86
117·00	6·49	2·36	10·03
119·00	6·60	2·40	10·20
121·00	6·71	2·44	10·37
123·00	6·82	2·48	10·54
125·00	6·93	2·52	10·71
127·00	7·04	2·56	10·88
129·00	7·15	2·60	11·05
131·00	7·26	2·64	11·22
133·00	7·37	2·68	11·39

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
135·00	7·48	2·72	11·56
137·00	7·59	2·76	11·73
139·00	7·70	2·80	11·90
141·00	7·81	2·84	12·07
143·00	7·92	2·88	12·24
145·00	8·03	2·92	12·41
147·00	8·14	2·96	12·58
149·00	8·25	3·00	12·75
151·00	8·36	3·04	12·92
153·00	8·47	3·08	13·09
155·00	8·58	3·12	13·26
157·00	8·69	3·16	13·43
159·00	8·80	3·20	13·60
161·00	8·91	3·24	13·77
163·00	9·02	3·28	13·94
165·00	9·13	3·32	14·11
167·00	9·24	3·36	14·28
169·00	9·35	3·40	14·45
171·00	9·46	3·44	14·62
173·00	9·57	3·48	14·79
175·00	9·68	3·52	14·96
177·00	9·79	3·56	15·13
179·00	9·90	3·60	15·30
181·00	10·01	3·64	15·47
183·00	10·12	3·68	15·64
185·00	10·23	3·72	15·81
187·00	10·34	3·76	15·98
189·00	10·45	3·80	16·15
191·00	10·56	3·84	16·32
193·00	10·67	3·88	16·49
195·00	10·78	3·92	16·66
197·00	10·89	3·96	16·83
199·00	11·00	4·00	17·00
201·00	11·11	4·04	17·17
203·00	11·22	4·08	17·34
205·00	11·33	4·12	17·51
207·00	11·44	4·16	17·68
209·00	11·55	4·20	17·85
211·00	11·66	4·24	18·02
213·00	11·77	4·28	18·19
215·00	11·88	4·32	18·36
217·00	11·99	4·36	18·53
219·00	12·10	4·40	18·70
221·00	12·21	4·44	18·87
223·00	12·32	4·48	19·04
225·00	12·43	4·52	19·21

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Primary Contributions at Standard Rate	Primary Contributions at Reduced Rate	Secondary Contributions
£	£	£	£
227·00	12·54	4·56	19·38
229·00	12·65	4·60	19·55
231·00	12·76	4·64	19·72
233·00	12·87	4·68	19·89
235·00	12·98	4·72	20·06
237·00	13·09	4·76	20·23
239·00	13·20	4·80	20·40
241·00	13·31	4·84	20·57
243·00	13·42	4·88	20·74
245·00	13·53	4·92	20·91
247·00	13·64	4·96	21·08
249·00	13·75	5·00	21·25
251·00	13·86	5·04	21·42
253·00	13·97	5·08	21·59
255·00	14·08	5·12	21·76
257·00	14·19	5·16	21·93
259·00	14·30	5·20	22·10
261·00	14·41	5·24	22·27
263·00	14·52	5·28	22·44
265·00	14·63	5·32	22·61
267·00	14·74	5·36	22·78
269·00	14·85	5·40	22·95
271·00	14·96	5·44	23·12
273·00	15·07	5·48	23·29
275·00	15·18	5·52	23·46
277·00	15·29	5·56	23·63
279·00	15·40	5·60	23·80
281·00	15·51	5·64	23·97
283·00	15·62	5·68	24·14
285·00	15·73	5·72	24·31
287·00	15·84	5·76	24·48
289·00	15·95	5·80	24·65
291·00	16·06	5·84	24·82
293·00	16·17	5·88	24·99
295·00	16·28	5·92	25·16
297·00	16·39	5·96	25·33
299·00 or more	16·44	5·98	25·41

SCHEDULE D Regulation 16

Schedule to be inserted as Schedule 4 in the principal regulations

SCHEDULE 4 Regulation 80(2)

SECONDARY BASIC SCHEME CONTRIBUTIONS AT RATES REDUCED IN ACCORDANCE WITH REGULATION 78

PART I

WEEKLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*b*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*) and (*b*)
£	£	£	£
11·00	0·93	0·88	0·85
11·50	0·98	0·92	0·89
12·00	1·02	0·96	0·93
12·50	1·06	0·99	0·97
13·00	1·10	1·03	1·01
13·50	1·14	1·07	1·04
14·00	1·18	1·11	1·08
14·50	1·22	1·15	1·12
15·00	1·27	1·19	1·16
15·50	1·31	1·23	1·20
16·00	1·35	1·27	1·23
16·50	1·39	1·31	1·27
17·00	1·43	1·35	1·31
17·50	1·47	1·38	1·35
18·00	1·51	1·42	1·39
18·50	1·56	1·46	1·42
19·00	1·60	1·50	1·46
19·50	1·64	1·54	1·50
20·00	1·68	1·58	1·54
20·50	1·72	1·62	1·58
21·00	1·76	1·66	1·61
21·50	1·81	1·70	1·65
22·00	1·85	1·74	1·69
22·50	1·89	1·77	1·73
23·00	1·93	1·81	1·77
23·50	1·97	1·85	1·80
24·00	2·01	1·89	1·84
24·50	2·05	1·93	1·88
25·00	2·10	1·97	1·92
25·50	2·14	2·01	1·96

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*b*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*) and (*b*)
£	£	£	£
26·00	2·18	2·05	1·99
26·50	2·22	2·09	2·03
27·00	2·26	2·13	2·07
27·50	2·30	2·16	2·11
28·00	2·34	2·20	2·15
28·50	2·39	2·24	2·18
29·00	2·43	2·28	2·22
29·50	2·47	2·32	2·26
30·00	2·51	2·36	2·30
30·50	2·55	2·40	2·34
31·00	2·59	2·44	2·37
31·50	2·64	2·48	2·41
32·00	2·68	2·52	2·45
32·50	2·72	2·55	2·49
33·00	2·76	2·59	2·53
33·50	2·80	2·63	2·56
34·00	2·84	2·67	2·60
34·50	2·88	2·71	2·64
35·00	2·93	2·75	2·68
35·50	2·97	2·79	2·72
36·00	3·01	2·83	2·75
36·50	3·05	2·87	2·79
37·00	3·09	2·91	2·83
37·50	3·13	2·94	2·87
38·00	3·17	2·98	2·91
38·50	3·22	3·02	2·94
39·00	3·26	3·06	2·98
39·50	3·30	3·10	3·02
40·00	3·34	3·14	3·06
40·50	3·38	3·18	3·10
41·00	3·42	3·22	3·13
41·50	3·47	3·26	3·17
42·00	3·51	3·30	3·21
42·50	3·55	3·33	3·25
43·00	3·59	3·37	3·29
43·50	3·63	3·41	3·32
44·00	3·67	3·45	3·36
44·50	3·71	3·49	3·40
45·00	3·76	3·53	3·44
45·50	3·80	3·57	3·48
46·00	3·84	3·61	3·51
46·50	3·88	3·65	3·55
47·00	3·92	3·69	3·59
47·50	3·96	3·72	3·63

PART I (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*b*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*) and (*b*)
£	£	£	£
48·00	4·00	3·76	3·67
48·50	4·05	3·80	3·70
49·00	4·09	3·84	3·74
49·50	4·13	3·88	3·78
50·00	4·17	3·92	3·82
50·50	4·21	3·96	3·86
51·00	4·25	4·00	3·89
51·50	4·30	4·04	3·93
52·00	4·34	4·08	3·97
52·50	4·38	4·11	4·01
53·00	4·42	4·15	4·05
53·50	4·46	4·19	4·08
54·00	4·50	4·23	4·12
54·50	4·54	4·27	4·16
55·00	4·59	4·31	4·20
55·50	4·63	4·35	4·24
56·00	4·67	4·39	4·27
56·50	4·71	4·43	4·31
57·00	4·75	4·47	4·35
57·50	4·79	4·50	4·39
58·00	4·83	4·54	4·43
58·50	4·88	4·58	4·46
59·00	4·92	4·62	4·50
59·50	4·96	4·66	4·54
60·00	5·00	4·70	4·58
60·50	5·04	4·74	4·62
61·00	5·08	4·78	4·65
61·50	5·13	4·82	4·69
62·00	5·17	4·86	4·73
62·50	5·21	4·89	4·77
63·00	5·25	4·93	4·81
63·50	5·29	4·97	4·84
64·00	5·33	5·01	4·88
64·50	5·37	5·05	4·92
65·00	5·42	5·09	4·96
65·50	5·46	5·13	5·00
66·00	5·50	5·17	5·03
66·50	5·54	5·21	5·07
67·00	5·58	5·25	5·11
67·50	5·62	5·28	5·15
68·00	5·66	5·32	5·19
68·50	5·71	5·36	5·22
69·00 or more	5·73	5·38	5·24

PART II

MONTHLY SCALE

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*b*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*) and (*b*)
£	£	£	£
47·67	4·01	3·77	3·67
49·00	4·15	3·90	3·80
51·00	4·32	4·06	3·95
53·00	4·48	4·21	4·10
55·00	4·65	4·37	4·26
57·00	4·81	4·52	4·41
59·00	4·98	4·68	4·56
61·00	5·15	4·84	4·71
63·00	5·31	4·99	4·86
65·00	5·48	5·15	5·02
67·00	5·64	5·30	5·17
69·00	5·81	5·46	5·32
71·00	5·98	5·62	5·47
73·00	6·14	5·77	5·62
75·00	6·31	5·93	5·78
77·00	6·47	6·08	5·93
79·00	6·64	6·24	6·08
81·00	6·81	6·40	6·23
83·00	6·97	6·55	6·38
85·00	7·14	6·71	6·54
87·00	7·30	6·86	6·69
89·00	7·47	7·02	6·84
91·00	7·64	7·18	6·99
93·00	7·80	7·33	7·14
95·00	7·97	7·49	7·30
97·00	8·13	7·64	7·45
99·00	8·30	7·80	7·60
101·00	8·47	7·96	7·75
103·00	8·63	8·11	7·90
105·00	8·80	8·27	8·06
107·00	8·96	8·42	8·21
109·00	9·13	8·58	8·36
111·00	9·30	8·74	8·51
113·00	9·46	8·89	8·66
115·00	9·63	9·05	8·82
117·00	9·79	9·20	8·97
119·00	9·96	9·36	9·12
121·00	10·13	9·52	9·27
123·00	10·29	9·67	9·42
125·00	10·46	9·83	9·58
127·00	10·62	9·98	9·73

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*b*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*) and (*b*)
£	£	£	£
129·00	10·79	10·14	9·88
131·00	10·96	10·30	10·03
133·00	11·12	10·45	10·18
135·00	11·29	10·61	10·34
137·00	11·45	10·76	10·49
139·00	11·62	10·92	10·64
141·00	11·79	11·08	10·79
143·00	11·95	11·23	10·94
145·00	12·12	11·39	11·10
147·00	12·28	11·54	11·25
149·00	12·45	11·70	11·40
151·00	12·62	11·86	11·55
153·00	12·78	12·01	11·70
155·00	12·95	12·17	11·86
157·00	13·11	12·32	12·01
159·00	13·28	12·48	12·16
161·00	13·45	12·64	12·31
163·00	13·61	12·79	12·46
165·00	13·78	12·95	12·62
167·00	13·94	13·10	12·77
169·00	14·11	13·26	12·92
171·00	14·28	13·42	13·07
173·00	14·44	13·57	13·22
175·00	14·61	13·73	13·38
177·00	14·77	13·88	13·53
179·00	14·94	14·04	13·68
181·00	15·11	14·20	13·83
183·00	15·27	14·35	13·98
185·00	15·44	14·51	14·14
187·00	15·60	14·66	14·29
189·00	15·77	14·82	14·44
191·00	15·94	14·98	14·59
193·00	16·10	15·13	14·74
195·00	16·27	15·29	14·90
197·00	16·43	15·44	15·05
199·00	16·60	15·60	15·20
201·00	16·77	15·76	15·35
203·00	16·93	15·90	15·50
205·00	17·10	16·07	15·66
207·00	17·26	16·22	15·81
209·00	17·43	16·38	15·96
211·00	17·60	16·54	16·11
213·00	17·76	16·69	16·26
215·00	17·93	16·85	16·42

PART II (*Contd.*)

Column 1	Column 2	Column 3	Column 4
Payments of Earnings	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*b*)	Secondary Contributions at Rate Reduced in accordance with regulation 78(1)(*a*) and (*b*)
£	£	£	£
217·00	18·09	17·00	16·57
219·00	18·26	17·16	16·72
221·00	18·43	17·32	16·87
223·00	18·59	17·47	17·02
225·00	18·76	17·63	17·18
227·00	18·92	17·78	17·33
229·00	19·09	17·94	17·48
231·00	19·26	18·10	17·63
233·00	19·42	18·25	17·78
235·00	19·59	18·41	17·94
237·00	19·75	18·56	18·09
239·00	19·92	18·72	18·24
241·00	20·09	18·88	18·39
243·00	20·25	19·03	18·54
245·00	20·42	19·19	18·70
247·00	20·58	19·34	18·85
249·00	20·75	19·50	19·00
251·00	20·92	19·66	19·15
253·00	21·08	19·81	19·30
255·00	21·25	19·97	19·46
257·00	21·41	20·12	19·61
259·00	21·58	20·28	19·76
261·00	21·75	20·44	19·91
263·00	21·91	20·59	20·06
265·00	22·08	20·75	20·22
267·00	22·24	20·90	20·37
269·00	22·41	21·06	20·52
271·00	22·58	21·22	20·67
273·00	22·74	21·37	20·82
275·00	22·91	21·53	20·98
277·00	23·07	21·68	21·13
279·00	23·24	21·84	21·28
281·00	23·41	22·00	21·43
283·00	23·57	22·15	21·58
285·00	23·74	22·31	21·74
287·00	23·90	22·46	21·89
289·00	24·07	22·62	22·04
291·00	24·24	22·78	22·19
293·00	24·40	22·93	22·34
295·00	24·57	23·09	22·50
297·00	24·73	23·24	22·65
299·00 or more	24·82	23·32	22·72

SCHEDULE E Regulation 17

CONSEQUENTIAL AND MINOR AMENDMENTS OF PRINCIPAL REGULATIONS

Provisions	Amendments
Regulation 1(1) (citation and commencement)	For the words "regulations 62 and 63" there shall be substituted the words "regulations 70 and 93".
Regulation 1(2) (interpretation)	After the definition "aggregation" there shall be inserted the following definition: "'airman' has the meaning assigned to it in regulation 71;".
	After the definition "apportionment" there shall be inserted the following definitions: "'British aircraft' has the meaning assigned to it in regulation 71; 'British ship' has the meaning assigned to it in regulation 75;".
	After the definition "earnings-related contributions" there shall be inserted the following definitions: "'foreign-going ship' 'home-trade ship' have the meaning assigned respectively to those expressions in regulation 75 'income tax month' has the meaning assigned to it in Schedule 2, Regulation 2(1);".
	After the definition of "local office" there shall be inserted the following definitions: "'managing owner' 'mariner' have the meaning assigned respectively to those expressions in regulation 75; 'month' means an income tax month;".
	After the definition of "national insurance number" there shall be inserted the following definitions: "'owner' for the purposes of Case B of Part VIII of these regulations has the meaning assigned to that expression in regulation 75 of that Case;

Provisions	Amendments
	'passenger' } have the meaning assigned respectively to those expressions in regulation 75;".
	After the definition of "profits or gains" there shall be inserted the following definition: " 'radio officer' has the meaning assigned to that expression in regulation 75;".
	After the definition "secondary contributor" there shall be inserted the following definitions: " 'serving member of the forces' has the meaning assigned to it in regulation 1(2) of the Social Security (Contributions) Regulations 1973, as amended; 'share fisherman' has the meaning assigned to it in regulation 75; 'ship or vessel' for the purposes of Case B of Part VIII of these regulations has the meaning assigned to it in regulation 75;".
	After the definition "training" there shall be inserted the following definition: " 'voyage period' has the meaning assigned to that expression in regulation 75;".
	In the definition of "week" for the words "income tax week" there shall be substituted the words " 'income tax week', except that for the purposes of the provisions of Case B of Part VIII of these regulations, 'week' means a period of 7 consecutive days and 'weekly' shall be construed accordingly".
Regulation 5 (treatment of earnings paid otherwise than at regular intervals)	In paragraph (2), after the words "for the purposes of assessment" there shall be inserted the words "under these regulations".
Regulations 5(1)(*b*) and 38(3)	Before the word "months" wherever that word appears there shall be inserted the word "calendar".
Regulation 7 (calculation of earnings-related contributions)	In paragraph (1), for the words following the words "to the nearest £0·01" there shall be substituted the words "and any amount of £0·005 or less shall be disregarded".

Provisions	Amendments
Regulation 17 (payments to be disregarded)	In paragraph (1)(*f*), for all the words following the words "required to make" there shall be substituted the words "under regulation 3(2)(*e*) of the Occupational Pension Schemes (Recognition of Schemes) (No. 2) Regulations 1973(**n**)".
Regulation 33(4)	For the words "entitlement of any particular basic scheme benefit" there shall be substituted the words "entitlement to any particular basic scheme benefit".
Regulation 94 (provisions relating to remuneration received on or after the appointed day in respect of employment before that day)	In paragraph (4) for the words "regulation 66" there shall be substituted the words "regulation 96".
Regulation 95	In the shoulder note for the words "regulation 64(2)" there shall be substituted the words "regulation 94(2)".
Regulation 96 (contributions treated as paid under the former principal Act)	In paragraph (1) for the words "regulation 64" there shall be substituted the words "regulation 94". In paragraph (3) for the words "regulation 63" there shall be substituted the words "regulation 93".
Regulation 99 (appropriation and savings)	In paragraph (2) for the provisions following the words "continue in force" there shall be substituted the words: "the enactments specified in the first column of Part I of Schedule 5 to these regulations, save that, in so far as such enactments, other than section 109 of the former principal Act (general savings), are also specified in column 1 of Part II of that Schedule, they shall continue in force only to the extent necessary to preserve in force the regulations specified in column 2 of that Part".
Schedule 5, Part I (Savings)	For the reference note "Regulation 69(2)" there shall be substituted the reference note "Regulation 99(2)". After the entry for Section 90(1) and (2) there shall be inserted: in the first column "Section 95" and opposite thereto in the second column "Mariners and airmen.": in the first column "Section 97" and opposite thereto in the second column "Insured persons outside Northern Ireland.".

(**n**) S.I. 1973/1854 (1973 III, p. 6391)

EXPLANATORY NOTE

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

These regulations amend the Social Security (Contributions) (Northern Ireland) Regulations 1974 (the principal regulations).

Schedule A adds 8 regulations to Part VII of the principal regulations (Class 4 contributions), making provisions for earners treated as self-employed earners who, but for such treatment, would be employed earners (special Class 4 contributors) and for deferment of Class 4 and special Class 4 contributions.

Schedule B adds a new Part VIII to the principal regulations making provision for 3 special categories of earners (airmen, mariners including share fishermen, and persons abroad) and prescribing the conditions of residence or presence in Northern Ireland for entitlement or liability to pay contributions.

Case A of Part VIII makes provision for the application of the Social Security Act 1973 and regulations made thereunder to airmen; for treating employment of airmen as employed earner's employment although not in Northern Ireland; and it also makes special transitional provisions in respect of them.

Case B of that Part makes similar provisions in respect of the employment of mariners and provides also for the reduction of the rate of contributions payable in respect of them. It also makes special provision for share fishermen.

Case C prescribes the conditions of residence or presence referred to above, and makes provision for the payment of contributions for periods abroad and for persons outside Northern Ireland on the appointed day.

Schedule C contains the new tables of earnings-related contributions to be substituted for the existing Schedule 1 to the principal regulations and is consequent upon the introduction of new contributions rates by the Social Security Amendment Act 1974.

Schedule D prescribes the rates by which contributions at the reduced rates for mariners may be calculated.

Schedule E makes provision for consequential and minor amendments to the principal regulations.