2001 No. 965

SOCIAL SECURITY, NORTHERN IRELAND

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Modification of Section 10(7)) Regulations 2001

Made - - - - - *14th March 2001*

Laid before Parliament *14th March 2001*

Coming into force in accordance with regulation 1

The Treasury in exercise of the powers conferred upon them by section 10(8) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) and section 78(9) of the Child Support, Pensions and Social Security Act 2000(**b**), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and effect

1. These Regulations may be cited as the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Modification of Section 10(7)) Regulations 2001, shall come into force on 6th April 2001 and shall have effect in relation to any time in the tax year beginning with 6th April 2000 (including any time before the Child Support, Pensions and Social Security Act 2000 was passed)(**c**) and subsequent tax years.

Modification of section 10(7)(a)

2.—(1) Section 10(7)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 shall be modified in accordance with paragraph (2).

(2) In the list of enactments in section 10(7)(a)—

(a) after "sections" insert "193(4), 194(1), 195(7),"; and

(b) after "the 1988 Act (deductions for expenses etc.)" insert "and section 50(2) of the Finance Act 1989 (provision of security assets or services)(**d**)".

Clive Betts
Greg Pope

14th March 2001 Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1992 c. 7. Section 10 was substituted by section 78(2) of the Child Support, Pensions and Social Security Act 2000 (c. 19).
(**b**) 2000 c. 19.
(**c**) *See* Section 78(9) of that Act.
(**d**) 1989 c. 26.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations modify the list of provisions contained in section 10(7)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). Section 10 was substituted by section 78(2) of the Child Support, Pensions and Social Security Act 2000 (c. 19) ("the 2000 Act"). Subsection (8) of the substituted section 10 permits the Treasury to add other provisions to the list in section 10(7)(a).

Regulation 1 provides for the citation, commencement and effect of the Regulations. In exercise of the power conferred by section 78(9) of the 2000 Act, these Regulations have effect in relation to any time in the tax year in which they are made. Accordingly they apply to any time in the tax year beginning on 6th April 2000 (including any time before the 2000 Act was passed) and to subsequent tax years.

Regulation 2 modifies section 10(7)(a) by inserting references to sections 193(4), 194(1) and 195(7) of the Income and Corporation Taxes Act 1988 (c. 1) and also a reference to 50(2) of the Finance Act 1989 (c. 26).

The effect of the modifications made by the Regulations is to provide for a deduction from the total amount of an employee's emoluments in respect of which Class 1A contributions are payable if the employee is entitled to a corresponding deduction at least equal to the whole amount which would otherwise be brought into charge to Class 1A contributions.

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