1978 No. 91

SOCIAL SECURITY

The Social Security (Contributions) (Consequential Amendment) Regulations (Northern Ireland) 1978

Made . . . . . 30*th March* 1978
Coming into operation . . . 6*th April* 1978

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 124(1) of the Social Security (Northern Ireland) Act 1975(**a**), and of all other powers enabling it in that behalf, hereby makes the following regulations which are made for the purpose of making provisions consequential upon the coming into force of the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1978(**b**) and regulations made under Article 3 of the Social Security Pensions (Northern Ireland) Order 1975(**c**):

Citation, interpretation and commencement

1. These regulations, which may be cited as the Social Security (Contributions) (Consequential Amendment) Regulations (Northern Ireland) 1978, shall be read as one with the Social Security (Contributions) Regulations (Northern Ireland) 1975(**d**) as amended(**e**), (hereinafter referred to as "the principal regulations"), and shall come into operation on 6th April 1978.

Amendment of regulations 1(2) *and* 75 *of the principal regulations*

2. In regulations 1(2) and 75 of the principal regulations (interpretation) after the definition "the Re-rating Order 1977" there shall in each of those regulations be inserted the following definition:

" 'the Re-rating Order 1978' means the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1978;".

Amendment of regulation 86*B of the principal regulations*

3. At the beginning of regulation 86B of the principal regulations (transitional provisions consequent upon the Re-rating Order 1977) there shall be inserted "Subject to the provisions of the next succeeding regulation".

Insertion of regulation 86*C in the principal regulations*

4. After regulation 86B of the principal regulations there shall be inserted the following regulation:

"Transitional provisions consequent upon regulation 5A of these regulations and the Re-rating Order 1978

86C. As respects any payment of earnings made on or after 6th April 1978 (the date on which the Re-rating Order 1978 comes into operation) to or for the benefit of a mariner for his employment as such during the voyage period, the provisions of regulation 5A of these regulations (lower

(a) 1975 c. 15
(b) S.R. 1978 No. 10
(c) S.I. 1975/1503 (N.I. 15)
(d) S.R. 1975 No. 319 (II, p. 1492)
(e) The relevant amending regulations are S.R. 1976 Nos. 23 (I, p. 77) and 35 (I, p. 136); 1977 Nos. 58, 77 and 383

and upper earnings limits) and of the Re-rating Order 1978 shall not apply in the cases and to the extent specified in the next two succeeding paragraphs and in those cases the contributions payable shall be calculated as if that regulation and the Re-rating Order 1978 had not been made and as if section 4(1) of the Act had not been amended by paragraph 18(*a*) of Schedule 5 to the Pensions Order—

(*a*) in the case of employment during a voyage period which begins before 6th March 1978 and ends before 6th May 1978, to the extent of the whole of the earnings for that employment;

(*b*) in the case of employment during a voyage period which begins before 6th March 1978 and ends on or after 6th May 1978, to the extent of so much of the earnings as relates to that part of the employment which occurs before 6th April 1978.".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 30th March 1978.

(L.S.)

C. G. Oakes
Senior Assistant Secretary

EXPLANATORY NOTE

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

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1975 ("the principal regulations").

The regulations make provision for contributions payable in respect of mariners' earnings paid on or after 6th April 1978 to be charged in certain circumstances on the basis of the earnings limits and rates which would have been appropriate if regulation 5A of the principal regulations and the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1978 had not been made.

The other amendments are of a consequential nature.