

1994 No. 1553

SOCIAL SECURITY

The Social Security (Contributions) Amendment (No. 2) Regulations 1994

<i>Made</i> - - - -	<i>13th June 1994</i>
<i>Laid before Parliament</i>	<i>15th June 1994</i>
<i>Coming into force</i>	<i>6th July 1994</i>

The Secretary of State for Social Security, in exercise of powers conferred by sections 1(4)(a), 3(2) and (3), 116(3), 122(1) and 175(1) to (3) of, and paragraph 8(1)(dd) of Schedule 1 to, the Social Security Contributions and Benefits Act 1992(a) and section 116(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and of all other powers enabling him in that behalf, after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it(c), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment (No. 2) Regulations 1994 and shall come into force on 6th July 1994.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(d).

[Regulation 2 substitutes regulation 25(2) of S.I. 1979/591.]

[Regulation 3 amends regulation 38 of S.I. 1979/591.]

[Regulation 4 amends Schedule 3 to S.I. 1979/591.]

Signed by authority of the Secretary of State for Social Security.

13th June 1994

William Hague
Parliamentary Under-Secretary of State.
Department of Social Security

(a) 1992 c.4; section 122(1) is cited because of the meaning ascribed to the word “prescribe”.

(b) 1992 c.7.

(c) See the Social Security Administration Act 1992 (c.5), section 173(1)(b).

(d) S.I. 1979/591; relevant amending instruments are S.I. 1980/1975, 1992/669 and 1993/2094.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 ("the principal Regulations").

Regulation 2 amends regulation 25 of the principal Regulations so that where a person has earnings from employed earner's employment and those earnings are shown as a receipt of the business in the accounts of the business, they will be disregarded when establishing the person's net earnings from self-employment for the purposes of a certificate of exception from Class 2 liability by reason of small earnings.

Regulation 3 amends regulation 38 of the principal Regulations so that as long as a woman pays contributions before the beginning of her period for maternity allowance, those contributions will be treated as paid for the purposes of entitlement to that allowance although they may have been paid after the date on which they were due.

Regulation 4 amends Part I of Schedule 3 to the principal Regulations by providing that the Royal Irish Regiment, to the extent that its members are not in the regular military forces, is included in Her Majesty's forces for social security purposes.

These regulations impose no costs on business.