STATUTORY INSTRUMENTS

1977 No. 1879

NORTHERN IRELAND

The Northern Ireland (Share of United Kingdom Taxes) (National Insurance Surcharge) Regulations 1977

Made - - - -	14*th November* 1977
Laid before the House of Commons - -	23*rd November* 1977
Coming into Operation	15*th December* 1977

The Treasury, in exercise of the powers conferred on them by section 15(3) of the Northern Ireland Constitution Act 1973(**a**) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Northern Ireland (Share of United Kingdom Taxes) (National Insurance Surcharge) Regulations 1977 and shall come into operation on 15th December 1977.

2.—(1) In these Regulations—

"employed earners" means employed earners within the meaning of the Social Security Acts;

"the Social Security Acts" means the Social Security Act 1975(**b**) and the Social Security (Northern Ireland) Act 1975(**c**);

"national insurance surcharge" means the surcharge payable under the National Insurance Surcharge Act 1976(**d**).

(2) The Interpretation Act 1889(**e**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

3. The share of the proceeds for any financial year of the national insurance surcharge which is attributable to Northern Ireland shall be taken to be the amount of that surcharge collected in that year in respect of employed earners in Northern Ireland.

4. These Regulations shall have effect in relation to the financial year ending on 31st March 1978 and subsequent financial years.

Donald R. Coleman,
T. E. Graham,
Two of the Lords Commissioners of Her Majesty's Treasury.

14th November 1977.

(**a**) 1973 c. 36.
(**b**) 1975 c. 14.
(**c**) 1975 c. 15.
(**d**) 1976 c. 85.
(**e**) 1889 c. 63.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Section 15 of the Northern Ireland Constitution Act 1973 provides for the payment of a share of United Kingdom taxes to Northern Ireland. These Regulations prescribe the method of calculating the share attributable to Northern Ireland of the proceeds of the national insurance surcharge payable under the National Insurance Surcharge Act 1976.

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