



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *Class 1 contributions*

**[<sup>F1</sup>5 Earnings limits and thresholds for Class 1 contributions.**

- (1) For the purposes of this Act there shall for every tax year be—
- (a) the following for primary Class 1 contributions—
    - (i) a lower earnings limit,
    - (ii) a primary threshold, and
    - (iii) an upper earnings limit; and
  - (b) a secondary threshold for secondary Class 1 contributions.

Those limits and thresholds shall be the amounts specified for that year by regulations

<sup>F2</sup> ...

<sup>F3</sup>(2) .....

<sup>F4</sup>(3) .....

- (4) Regulations may, in the case of each of the limits or thresholds mentioned in subsection (1) above, prescribe an equivalent of that limit or threshold in relation to earners paid otherwise than weekly (and references in this Act or any other statutory provision to “the prescribed equivalent”, in the context of any of those limits or thresholds, are accordingly references to the equivalent prescribed under this subsection in relation to such earners).

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- (5) The power conferred by subsection (4) above to prescribe an equivalent of any of those limits or thresholds includes power to prescribe an amount which exceeds, by not more than £1.00, the amount which is the arithmetical equivalent of that limit or threshold.
- (6) Regulations under this section shall be made by the Treasury.]

#### Textual Amendments

- F1** S. 5 substituted (22.12.1999 for specified purposes and 6.4.2000 otherwise) by 1999 c. 30, s. 74, **Sch. 10 para. 1**; S.I. 1999/3420, **art. 2**
- F2** Words in s. 5(1) repealed (21.9.2008) by National Insurance Contributions Act 2008 (c. 16), ss. 2(1)(a), 6(1), **Sch. 2**
- F3** S. 5(2) repealed (with effect in relation to the tax year 2011–12 and subsequent tax years) by Pensions Act 2007 (c. 22), ss. 8(3), 30(3), **Sch. 7 Pt. 4** (with ss. 5(4), 8(4)); S.I. 2010/2650
- F4** S. 5(3) repealed (with effect in relation to regulations specifying the upper earnings limit for 2009-10 or any subsequent tax year) by National Insurance Contributions Act 2008 (c. 16), ss. 2(1)(b), 6(1), **Sch. 2** (with s. 6(3))

#### [<sup>F5</sup>6 Liability for Class 1 contributions.

- (1) Where in any tax week earnings are paid to or for the benefit of an earner over the age of 16 in respect of any one employment of his which is employed earner's employment—
- (a) a primary Class 1 contribution shall be payable in accordance with this section and section 8 below if the amount paid exceeds the current primary threshold (or the prescribed equivalent); and
  - (b) a secondary Class 1 contribution shall be payable in accordance with this section and section 9 below if the amount paid exceeds the current secondary threshold (or the prescribed equivalent).
- (2) No primary or secondary Class 1 contribution shall be payable in respect of earnings if a Class 1B contribution is payable in respect of them.
- (3) Except as may be prescribed, no primary Class 1 contribution shall be payable in respect of earnings paid to or for the benefit of an employed earner after he attains pensionable age, but without prejudice to any liability to pay secondary Class 1 contributions in respect of any such earnings.
- (4) The primary and secondary Class 1 contributions referred to in subsection (1) above are payable as follows—
- (a) the primary contribution shall be the liability of the earner; and
  - (b) the secondary contribution shall be the liability of the secondary contributor; but nothing in this subsection shall prejudice the provisions of [<sup>F6</sup> paragraphs 3 to 3B of Schedule 1 to this Act.]
- (5) Except as provided by this Act, the primary and secondary Class 1 contributions in respect of earnings paid to or for the benefit of an earner in respect of any one employment of his shall be payable without regard to any other such payment of earnings in respect of any other employment of his.
- (6) Regulations may provide for reducing primary or secondary Class 1 contributions which are payable in respect of persons to whom Part XII of the <sup>M1</sup>Employment Rights

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(Northern Ireland) Order 1996 (redundancy payments) does not apply by virtue of Article 242(2) or 250 of that Order.

(7) Regulations under this section shall be made by the Treasury.]

#### Textual Amendments

- F5** S. 6 substituted (22.12.1999 for specified purposes and 6.4.2000 otherwise) by 1999 c. 30, s. 74, Sch. 10 para. 2; S.I. 1999/3420, art. 2
- F6** Words in s. 6(4) substituted (28.7.2000) by 2000 c. 19, s. 81(3)

#### Marginal Citations

- M1** S.I. 1996/1919 (N.I. 16).

### [<sup>F7</sup>6A Notional payment of primary Class 1 contribution where earnings not less than lower earnings limit.

- (1) This section applies where in any tax week earnings are paid to or for the benefit of an earner over the age of 16 in respect of any one employment of his which is employed earner's employment and the amount paid—
- (a) is not less than the current lower earnings limit (or the prescribed equivalent), but
  - (b) does not exceed the current primary threshold (or the prescribed equivalent).
- (2) Subject to any prescribed exceptions or modifications—
- (a) the earner shall be treated as having actually paid a primary Class 1 contribution in respect of that week, and
  - (b) those earnings shall be treated as earnings upon which such a contribution has been paid,
- for any of the purposes mentioned in subsection (3) below.
- (3) The purposes are—
- (a) the purposes of section 14(1)(a) below;
  - (b) the purposes of the provisions mentioned in section 21(5A)(a) to (c) below;
  - (c) any other purposes relating to contributory benefits; <sup>F8</sup>...
  - (d) any purposes relating to jobseeker's allowance<sup>F9</sup>; and
  - (e) any purposes relating to employment and support allowance].
- (4) Regulations may provide for any provision of this Act which, in whatever terms, refers—
- (a) to primary Class 1 contributions being payable by a person, or
  - (b) otherwise to a person's liability to pay such contributions,
- to have effect for the purposes of this section with any prescribed modifications.
- (5) Except as may be prescribed, nothing in this section applies in relation to earnings paid to or for the benefit of an employed earner after he attains pensionable age.
- (6) Except as provided by this Act, this section applies in relation to earnings paid to or for the benefit of an earner in respect of any one employment of his irrespective of any other such payment of earnings in respect of any other employment of his.
- (7) Regulations under this section shall be made by the Treasury.]

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### Textual Amendments

- F7** S. 6A inserted (22.12.1999 for specified purposes and 6.4.2000 otherwise) by 1999 c. 30, s. 74, **Sch. 10 para. 3**; S.I. 1999/3420, **art. 2**
- F8** Word in s. 6A(3) repealed (27.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 8**; S.R. 2008/276, art. 2(2)(d), Sch. Pt. 2
- F9** S. 6A(3)(e) and preceding word added (27.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 3 para. 3(2)**; S.R. 2008/276, art. 2(2)(d), Sch. Pt. 2

### Modifications etc. (not altering text)

- C1** S. 6A(2) modified (6.4.2000) by S.I. 2000/748, **regs. 3-6**

## 7 “Secondary contributor”.

(1) For the purposes of this Act, the “secondary contributor” in relation to any payment of earnings to or for the benefit of an employed earner, is—

- (a) in the case of an earner employed under a contract of service, his employer;
- (b) in the case of an earner employed in an office with <sup>F10</sup>... [<sup>F11</sup>earnings], either—
  - (i) such person as may be prescribed in relation to that office; or
  - (ii) if no person is prescribed, the government department, public authority or body of persons responsible for paying the <sup>F10</sup>... [<sup>F11</sup>earnings] of the office;

but this subsection is subject to subsection (2) below.

(2) In relation to employed earners who—

- (a) are paid earnings in a tax week by more than one person in respect of different employments; or
- (b) work under the general control or management of a person other than their immediate employer,

and in relation to any other case for which it appears to the [<sup>F12</sup>Treasury] that such provision is needed, regulations may provide that the prescribed person is to be treated as the secondary contributor in respect of earnings paid to or for the benefit of an earner.

[<sup>F13</sup>(2A) Regulations under subsection (2) may make provision treating a person as the secondary contributor in respect of earnings paid to or for the benefit of an earner if arrangements have been entered into the main purpose, or one of the main purposes, of which is to secure that the person is not so treated by other provision in regulations under subsection (2).

(2B) In subsection (2A) “arrangements” include any scheme, transaction or series of transactions, agreement or understanding, whether or not legally enforceable, and any associated operations.]

[<sup>F14</sup>(3) Regulations under any provision of this section shall be made by the Treasury.]

### Textual Amendments

- F10** Words in s. 7(1)(b) omitted (13.5.2014) by virtue of National Insurance Contributions Act 2014 (c. 7), s. 15(4), **Sch. 2 para. 8**

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- F11** Words in s. 7(1)(b) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 194](#) (with Sch. 7)
- F12** Word in s. 7(2) substituted (1.4.1999) by S.I. 1999/671, art. 4, [Sch. 3 para. 8\(2\)](#) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), [Sch. 2](#) (subject to arts. 3-6)
- F13** [S. 7\(2A\)\(2B\)](#) inserted (12.2.2015) by [National Insurance Contributions Act 2015 \(c. 5\), s. 6\(6\)](#)
- F14** S. 7(3) added (1.4.1999) by S.I. 1999/671, art. 4, [Sch. 3 para. 8\(3\)](#) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), [Sch. 2](#) (subject to arts. 3-6)

### **[<sup>F15</sup>8 Calculation of primary Class 1 contributions.**

- (1) Where a primary Class 1 contribution is payable as mentioned in section 6(1)(a) above, the amount of that contribution is the aggregate of—
- (a) the main primary percentage of so much of the earner's earnings paid in the tax week, in respect of the employment in question, as—
    - (i) exceeds the current primary threshold (or the prescribed equivalent); but
    - (ii) does not exceed the current upper earnings limit (or the prescribed equivalent); and
  - (b) the additional primary percentage of so much of those earnings as exceeds the current upper earnings limit (or the prescribed equivalent).
- (2) For the purposes of this Act—
- (a) the main primary percentage is [<sup>F16</sup>8%]; and
  - (b) the additional primary percentage is [<sup>F17</sup>2] per cent;
- but the main primary percentage is subject to alteration under section 129 of the Administration Act.
- (3) Subsection (1) above is subject to—
- (a) regulations under section 6(6) above;
  - (b) regulations under sections 116 to 119 below; <sup>F18</sup>...
  - <sup>F18</sup>(c) ..... ]

#### **Textual Amendments**

- F15** S. 8 substituted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 1\(2\), 8\(2\)](#)
- F16** Word in s. 8(2)(a) substituted (6.4.2024) by [National Insurance Contributions \(Reduction in Rates\) Act 2024 \(c. 5\), ss. 1\(1\)\(b\), 3\(1\)](#)
- F17** Word in s. 8(2)(b) substituted (6.4.2011) by [National Insurance Contributions Act 2011 \(c. 3\), ss. 1\(1\)\(b\), 13\(1\)](#)
- F18** S. 8(3)(c) and word omitted (6.4.2016) by virtue of [Pensions Act \(Northern Ireland\) 2015 \(c. 5\), s. 53\(3\), Sch. 13 para. 50](#)

#### **Modifications etc. (not altering text)**

- C2** S. 8(2) modified (for the tax year 2022-23) by [Health and Social Care Levy Act 2021 \(c. 28\), s. 5\(4\)\(a\)](#)

### **[<sup>F19</sup>9 Calculation of secondary Class 1 contributions.**

- (1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above, the amount of that contribution shall be [<sup>F20</sup>the relevant percentage] of so much

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of the earnings paid in the tax week, in respect of the employment in question, as exceeds the current secondary threshold (or the prescribed equivalent).

[ For the purposes of subsection (1) “the relevant percentage” is—

<sup>F21</sup>(1A) (a) if section 9A below applies to the earnings, the age-related secondary percentage;

[ if section 9B below (zero-rate secondary Class 1 contributions for certain

<sup>F22</sup>(aa) apprentices) applies to the earnings, 0%;]

(b) otherwise, the secondary percentage.]

<sup>F23</sup>(2) For the purposes of this Act the secondary percentage is [<sup>F24</sup>13.8] per cent; but that percentage is subject to alteration under section 129 of the Administration Act.

(3) Subsection (1) above is subject to—

(a) regulations under section 6(6) above;

(b) regulations under sections 116 to 119 below; <sup>F25</sup>...

<sup>F25</sup>(c) ..... ]]

#### Textual Amendments

**F19** S. 9 substituted (22.12.1999 for specified purposes and 6.4.2000 otherwise) by 1999 c. 30, s. 74, **Sch. 10 para. 5**; S.I. 1999/3420, **art. 2**

**F20** Words in s. 9(1) substituted (6.4.2015) by National Insurance Contributions Act 2014 (c. 7), **s. 9(7)(a)(12)**

**F21** S. 9(1A) inserted (6.4.2015) by National Insurance Contributions Act 2014 (c. 7), **s. 9(7)(b)(12)**

**F22** S. 9(1A)(aa) inserted (12.2.2015) by National Insurance Contributions Act 2015 (c. 5), **s. 1(7)(11)(b)**

**F23** S. 9(2)(3) substituted (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 2(2), 8(2)**

**F24** Figure in s. 9(2) substituted (6.4.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 1(2), 13(1)**

**F25** S. 9(3)(c) and preceding word omitted (6.4.2016) by virtue of Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.)), s. 53(3), **Sch. 13 para. 51**

#### Modifications etc. (not altering text)

**C3** S. 9(2) modified (for the tax year 2022-23) by Health and Social Care Levy Act 2021 (c. 28), **s. 5(4)(b)**

#### <sup>F26</sup>9A The age-related secondary percentage

(1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above, this section applies to the earnings paid in the tax week, in respect of the employment in question, if the earner falls within an age group specified in column 1 of the table in subsection (3).

[ But this section does not apply to those earnings so far as section 9B below (zero-rate

<sup>F27</sup>(1A) secondary Class 1 contributions for certain apprentices) applies to them.]

(2) For the purposes of section 9(1A)(a) above, the age-related secondary percentage is the percentage for the earner's age group specified in column 2 of the table.

(3) Here is the table—

*Age group*

*Age-related secondary percentage*

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Under 21

0%

- (4) The Treasury may by regulations amend the table—
- (a) so as to add an age group in column 1 and to specify the percentage in column 2 for that age group;
  - (b) so as to reduce (or further reduce) the percentage specified in column 2 for an age group already specified in column 1 (whether for the whole of the age group or only part of it).
- (5) A percentage specified under subsection (4)(a) must be lower than the secondary percentage.
- (6) For the purposes of this Act a person is still to be regarded as being liable to pay a secondary Class 1 contribution even though the amount of the contribution is £0 because the age-related secondary percentage is 0%.
- (7) The Treasury may by regulations provide that, in relation to an age group specified in the table, there is to be for every tax year an upper secondary threshold for secondary Class 1 contributions.
- That threshold is to be the amount specified for that year by regulations made by the Treasury.
- (8) Subsections (4) and (5) of section 5 above (which confer power to prescribe an equivalent of a secondary threshold in relation to earners paid otherwise than weekly), and subsection (6) of that section as it applies for the purposes of those subsections, apply for the purposes of an upper secondary threshold in relation to an age group as they apply for the purposes of a secondary threshold.
- (9) Where—
- (a) a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above,
  - (b) the earner falls within an age group in relation to which provision has been made under subsection (7), and
  - (c) the earnings paid in the tax week, in respect of the employment in question, exceed the current upper secondary threshold (or the prescribed equivalent) in relation to the age group,
- this section is not to apply to the earnings so far as they exceed that threshold (or the prescribed equivalent); and for the purposes of section 9(1) above the relevant percentage in respect of the earnings so far as they exceed that threshold (or the prescribed equivalent) is, accordingly, to be the secondary percentage.
- (10) In subsections (7) to (9) references to an age group include a part of an age group.]

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#### Textual Amendments

**F26** S. 9A inserted (13.5.2014 for specified purposes, 6.4.2015 in so far as not already in force) by [National Insurance Contributions Act 2014 \(c. 7\), s. 9\(8\)\(11\)\(a\)](#)

**F27** S. 9A(1A) inserted (6.4.2016) by [National Insurance Contributions Act 2015 \(c. 5\), s. 1\(8\)\(11\)\(b\)](#)

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**[<sup>F28</sup>9B Zero-rate secondary Class 1 contributions for certain apprentices**

- (1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above, this section applies to the earnings paid in the tax week, in respect of the employment in question, if the earner is a relevant apprentice in relation to that employment.
- (2) An earner is a “relevant apprentice”, in relation to an employment, if the earner—
  - (a) is aged under 25, and
  - (b) is employed, in the employment, as an apprentice.
- (3) For the purposes of this Act a person is still to be regarded as being liable to pay a secondary Class 1 contribution even if the amount of the contribution is £0 because this section applies to the earnings in question.
- (4) The Treasury may by regulations provide that, in relation to relevant apprentices, there is to be for every tax year an upper secondary threshold for secondary Class 1 contributions.  
 That threshold is to be the amount specified for that year by regulations made by the Treasury.
- (5) Subsections (4) and (5) of section 5 above (which confer power to prescribe an equivalent of a secondary threshold in relation to earners paid otherwise than weekly), and subsection (6) of that section as it applies for the purposes of those subsections, apply for the purposes of an upper secondary threshold in relation to relevant apprentices as they apply for the purposes of a secondary threshold.
- (6) Subsection (7) applies if—
  - (a) a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above,
  - (b) the earnings paid in the tax week, in respect of the employment in question, exceed the current upper secondary threshold (or the prescribed equivalent) in relation to relevant apprentices, and
  - (c) the earner is a relevant apprentice in relation to the employment.
- (7) This section does not apply to those earnings so far as they exceed that threshold (or the prescribed equivalent) (“the excess earnings”) and, accordingly, for the purposes of section 9(1) above the relevant percentage in respect of the excess earnings is the secondary percentage.
- (8) But the Treasury may by regulations modify the effect of subsection (7) in a case in which the earner falls within an age group specified in column 1 of the table in section 9A(3) above.
- (9) In subsection (2)(b) “apprentice” has such meaning as the Treasury may prescribe.
- (10) The Treasury may by regulations amend subsection (2)(a) so as to alter the age that an earner must be in order to be a relevant apprentice (and regulations under this subsection may have the effect of allowing anyone who is of an age at which secondary Class 1 contributions are payable to be a relevant apprentice).]



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### Textual Amendments

**F28** [S. 9B](#) inserted (12.4.2015 for specified purposes, 6.4.2016 in so far as not already in force) by [National Insurance Contributions Act 2015 \(c. 5\)](#), [s. 1\(9\)\(11\)](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act modified by [S.R. 2019/211 art. 2\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by S.R. 2020/347, arts. 1(1), 2)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 167ZZ10(5) inserted by [2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 2 para. 38](#)
- s. 4C(5)(i)(j) repealed by [2008 c. 1 \(N.I.\) Sch. 4 para. 41\(3\)\(c\)Sch. 6 Pt. 7](#)
- s. 5A para. 2 sum modified by [S.R. 2022/231 art. 4\(4\)](#)
- s. 11A(1)(eb) inserted by [2021 c. 26 Sch. 27 para. 14](#) (This amendment not applied to legislation.gov.uk. The existing section 11A of Act repealed by paragraph 4(2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57))
- s. 30B(3)(b) word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(b\)](#)
- s. 30B(4)(aa) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 9 para. 3](#)
- s. 30B(4)(aa) word repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- s. 35(1)(e) and word inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(b\)](#)
- s. 45(2A)(b) substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(c\)](#)
- s. 46(5)(6) added by [2008 c. 13 \(N.I.\) Sch. 3 para. 6\(3\)](#)
- s. 46(5)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 2](#)
- s. 47(4A) inserted by [2008 c. 13 \(N.I.\) s. 81\(6\)](#)
- s. 83A substituted for ss. 83, 84 by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 2 para. 2](#)
- s. 83A(1) words substituted by [2004 c. 33 Sch. 24 para. 90\(a\)](#)
- s. 83A(2) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 83A(3) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 123(1)(ea) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(a\)](#)
- s. 123(1)(ga) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(a\)](#)
- s. 123(1C) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(b\)](#)
- s. 123(6A)(6B) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(b\)](#)
- s. 123A inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(3\)](#)
- s. 123A transfer of functions by [S.R. 2016/76 Sch. 4 Pt. 1](#)
- s. 123A(2) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 123A(4)(b) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 129B-129F inserted (temp. until 31.12.2010) by [2007 c. 2 \(N.I.\) s. 31\(1\)](#)
- s. 134(2A) inserted by [2010 c. 13 \(N.I.\) s. 15\(2\)](#)
- s. 136(4)(ca) inserted by [2010 c. 13 \(N.I.\) s. 15\(6\)](#)
- s. 136(4A) inserted by [2010 c. 13 \(N.I.\) s. 15\(7\)](#)
- s. 146(2A) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 3 para. 3\(c\)](#)
- s. 160(2)(aa) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(a\)](#)
- s. 160(9)(da) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(b\)](#)
- s. 167ZA(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(a\)](#)
- s. 167ZA(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(b\)](#)
- s. 167ZB(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(a\)](#)
- s. 167ZB(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(b\)](#)
- s. 167ZE(2A) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(b\)](#)
- s. 167ZE(2B) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(c\)](#)
- s. 167ZL(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(6\)\(a\)](#)

- s. 167ZL(8)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(c)
- s. 167ZU(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(2)
- s. 167ZU(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(3)
- s. 167ZW(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(4)
- s. 167ZW(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(5)
- s. 167ZY(5) words repealed by 2022 c. 18 (N.I.) Sch. 5
- s. 167ZZ9(2)(ba) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 37
- s. 169A inserted by S.I. 2015/2006 (N.I.) art. 68(7)
- s. 172(4B) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(4)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4C inserted by 2008 c. 13 (N.I.) Sch. 2
- Sch. 4C para. 7(2)(c) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(b)
- Sch. 4C para. 7(3) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(8)
- Sch. 4C para. 3 omitted by 2012 c. 3 (N.I.) Sch. 3 para. 6(3)
- Sch. 4C para. 7(2)(b) word inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(a)
- Sch. 4C para. 1 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 2 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 5(b) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 6 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(5)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(6)
- Sch. 5 para. 000A1(4) omitted by 2012 c. 3 (N.I.) Sch. 2 para. 3(2)
- Sch. 11 para. 2(i) inserted by S.I. 2015/2006 (N.I.) art. 68(8)(a)
- Sch. 11 para. 9 inserted by S.I. 2015/2006 (N.I.) art. 68(8)(b)