

Status: Point in time view as at 12/04/1993. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Class 1B contributions is up to date with all changes known to be in force on or before 13 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

VALID FROM 09/09/1998

[^{F1}Class 1B contributions]

Textual Amendments

F1 Cross-heading and s. 10A inserted (9.9.1998 for the purpose only of making regulations or orders and otherwise 6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 50; S.R. 1998/312, art. 2(b), Sch. Pt. II

[^{F2}10A Class 1B contributions.

- (1) Where for any tax year a person is accountable to the Inland Revenue in respect of income tax on emoluments of his employees in accordance with a PAYE settlement agreement, a Class 1B contribution shall be payable by him for that tax year in accordance with this section.
- (2) The Class 1B contribution referred to in subsection (1) above is payable in respect of—
 - (a) the amount of any of the emoluments included in the PAYE settlement agreement which are chargeable emoluments; and
 - (b) the total amount of income tax in respect of which the person is accountable for the tax year in accordance with the PAYE settlement agreement.

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- (3) The amount of the Class 1B contribution referred to in subsection (1) above shall be the Class 1B percentage of the aggregate of the amounts mentioned in paragraphs (a) and (b) of subsection (2) above.
- (4) Emoluments are chargeable emoluments for the purposes of subsection (2) above if, apart from section 6(2A) or 10(8A) above, the person accountable in accordance with the PAYE settlement agreement would be liable or entitled to pay secondary Class 1 contributions or Class 1A contributions in respect of them.
- (5) Where—
 - (a) the PAYE settlement agreement was entered into after the beginning of the tax year; and
 - (b) Class 1 contributions were due in respect of any emoluments before it was entered into,those emoluments shall not be taken to be included in the PAYE settlement agreement.
- (6) For the purposes of subsection (3) above the Class 1B percentage shall be 12.2 per cent., but the percentage is subject to alteration under section 129 of the Administration Act.
- (7) Regulations may provide for persons to be excepted in prescribed circumstances from liability to pay Class 1B contributions.]

Textual Amendments

- F2** S. 10A and the preceding cross-note inserted (9.9.1998 for the purpose only of making regulations or orders and otherwise 6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 5; S.R. 1998/312, art. 2(b), **Sch. Pt. II**

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