



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART VI

MISCELLANEOUS PROVISIONS RELATING TO PART I TO V

Modifications etc. (not altering text)

- C1** Pt. VI (ss. 112-121): power to apply conferred (1.7.1992) by [Social Security Administration \(Northern Ireland\) Act 1992 \(c. 8\)](#), ss. 161(1), 168(4), [Sch. 6 para. 1\(3\)\(a\)](#).

Earnings

112 Certain sums to be earnings.

- (1) [^{F1}The Treasury may by regulations made with the concurrence of the Department] provide—
- (a) that any employment protection entitlement shall be deemed for the purposes of Parts I to V of this Act to be earnings payable by and to such persons as are prescribed and to be so payable in respect of such periods as are prescribed; and
 - (b) that those periods shall, so far as they are not periods of employment, be deemed for those purposes to be periods of employment.
- (2) In subsection (1) above “employment protection entitlement” means—
- (a) any sum, or a prescribed part of any sum, mentioned in subsection (3) below; and
 - (b) prescribed amounts which the regulations provide are to be treated as related to any of those sums.

Status: Point in time view as at 15/12/2008.

Changes to legislation: *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part VI is up to date with all changes known to be in force on or before 08 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)*

[^{F2}(2A) Regulations under subsection (2) above shall be made by the Treasury with the concurrence of the Department.]

- (3) The sums referred to in subsection (2) above are the following—
- (a) a sum payable in respect of arrears of pay in pursuance of an order for reinstatement or re-engagement under [^{F3}the Employment Rights (Northern Ireland) Order 1996] ;
 - (b) a sum payable by way of pay in pursuance of an order under that Order for the continuation of a contract of employment;
 - (c) a sum payable by way of remuneration in pursuance of a protective award under that Order.

Textual Amendments

- F1** Words in s. 112(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 21(2)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F2** S. 112(2A) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 21(3)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F3** Words in s. 112(3) substituted (24.9.1996) by S.I. 1996/1919, art. 255, **Sch. 1** (with Sch. 2)

Modifications etc. (not altering text)

- C2** S. 112 applied (7.2.1994) by 1993 c. 49, s. 176(1); S.R. 1994/17, art. 2

Disqualification and suspension

113 General provisions as to disqualification and suspension.

- (1) Except where regulations otherwise provide, a person shall be disqualified for receiving any benefit under Parts II to V of this Act, and an increase of such benefit shall not be payable in respect of any person as the beneficiary's [^{F4}wife, husband or civil partner.] for any period during which the person—
- (a) is absent from Northern Ireland; or
 - (b) is undergoing imprisonment or detention in legal custody.
- (2) Regulations may provide for suspending payment of such benefit to a person during any period in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution.
- (3) Regulations may provide for a person who would be entitled to any such benefit but for the operation of any provision of this Act [^{F5}, the Administration Act or Chapter II of Part II of the Social Security (Northern Ireland) Order 1998] to be treated as if entitled to it for the purposes of any rights or obligations (whether his own or another's) which depend on his entitlement, other than the right to payment of the benefit.

Textual Amendments

- F4** Words in s. 113(1) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 92**; S.I. 2005/3255, art. 2(1), Sch.
- F5** Words in s. 113(3) substituted (5.7.1999, 6.9.1999, 18.10.1999 and 29.11.1999 for different purposes, otherwise *prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 48**; S.R. 1999/310, art.

Status: Point in time view as at 15/12/2008.

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2(1)(b), Sch. 1 (with arts. 4, 14); S.R. 1999/371, art. 2(b), Sch. 1 (with arts. 4, 18); S.R. 1999/428, art. 2(b), Sch. 1 (with arts. 4, 16); S.R. 1999/472, art. 2(1)(a)(2), Sch. 1 (with arts. 20-22)

Persons maintaining dependants, etc.

114 Persons maintaining dependants, etc.

- (1) Regulations may provide for determining the circumstances in which a person is or is not to be taken, for the purposes of Parts II to V of this Act—
 - (a) to be wholly or mainly, or to a substantial extent, maintaining, or to be contributing at any weekly rate to the maintenance of, another person; or
 - (b) to be, or have been, contributing at any weekly rate to the cost of providing for a child [^{F6}or qualifying young person].
- (2) Regulations under this section may provide, for the purposes of the provisions relating to an increase of benefit under Parts II to V of this Act in respect of a [^{F7}wife, civil partner] or other adult dependant, that where—
 - (a) a person is partly maintained by each of two or more beneficiaries, each of whom would be entitled to such an increase in respect of that person if he were wholly or mainly maintaining that person, and
 - (b) the contributions made by those two or more beneficiaries towards the maintenance of that person amount in the aggregate to sums which would, if they had been contributed by one of those beneficiaries, have been sufficient to satisfy the requirements of regulations under this section,that person shall be taken to be wholly or mainly maintained by such of those beneficiaries as may be prescribed.
- (3) Regulations may provide for any sum or sums paid by a person by way of contribution towards either or both of the following, that is to say—
 - (a) the maintenance of his or her spouse [^{F8}or civil partner], and
 - (b) the cost of providing for one or more children [^{F9}or qualifying young persons],to be treated for the purposes of any of the provisions of this Act specified in subsection (4) below as such contributions, of such respective amounts equal in the aggregate to the said sum or sums, in respect of such persons, as may be determined in accordance with the regulations so as to secure as large a payment as possible by way of benefit in respect of the dependants.
- (4) The provisions in question are sections 56, [^{F10}82] to 84 ^{F11} . . . and paragraphs 5 and 6 of Schedule 7 to this Act.

Textual Amendments

- F6** Words in s. 114(1) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 33(2)**
- F7** Words in s. 114(2) substituted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 93(a)**; S.I. 2005/3255, art. 2(1), Sch.
- F8** Words in s. 114(3)(a) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 93(b)**; S.I. 2005/3255, art. 2(1), Sch.
- F9** Words in s. 114(3) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 33(3)**
- F10** Word in s. 114(4) substituted (6.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 3 para. 46**; S.I. 2003/962, art. 2(3)(d)(iii)

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F11 Words in s. 114(4) repealed (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(2), **Sch. 2**; S.R. 1994/450, art. 2(d), **Sch. Pt. IV**

Special cases

115 Crown employment - Parts I to VI.

- (1) Subject to the provisions of this section, Parts I to V and this Part of this Act apply to persons employed by or under the Crown in like manner as if they were employed by a private person.
- (2) Subsection (1) above does not apply to persons serving as members of Her Majesty's forces in their capacity as such.
- (3) Employment as a member of Her Majesty's forces and any other prescribed employment under the Crown are not, and are not to be treated as, employed earner's employment for any of the purposes of Part V of this Act.
- (4) The references to Parts I to V of this Act in this section and sections 116, 117, 119 and 120 below do not include references to section 111 above.

116 Her Majesty's forces.

- (1) Subject to section 115(2) and (3) above and to this section, a person who is serving as a member of Her Majesty's forces shall, while he is so serving, be treated as an employed earner, in respect of his membership of those forces, for the purposes—
 - (a) of Parts I to V and this Part of this Act; and
 - (b) of any provision of the Administration Act in its application to him as an employed earner.
- (2) [^{F12}The Treasury may with the concurrence of the Secretary of State] make regulations modifying Parts I to V and this Part of this Act [^{F13}and Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999], and any [^{F14}provisions of Chapter II of Part II of the Social Security (Northern Ireland) Order 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F15}the Treasury think] proper, in their application to persons who are or have been members of Her Majesty's forces; and regulations under this section may in particular provide [^{F16}, in the case of persons who are employed earners in respect of their membership of those forces, for reducing the rate of the contributions payable in respect of their employment and for determining—
 - (a) the amounts payable on account of those contributions by the Secretary of State and the time and manner of payment, and
 - (b) the deduction (if any) to be made on account of those contributions from the pay of those persons.]
- (3) For the purposes of Parts I to V and this Part of this Act, Her Majesty's forces shall be taken to consist of such establishments and organisations as may be prescribed by regulations [^{F17}made by the Treasury with the concurrence of the Secretary of State] being establishments and organisations in which persons serve under the control of the Defence Council.

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Extent Information

- E1** S. 116 extends to Northern Ireland only, with the exception of s.116(2) which also extends to Great Britain

Textual Amendments

- F12** Words in s. 116(2) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 22(2)(a)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F13** Words in s. 116(2) inserted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 17, **Sch. 6 para. 4** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(b)(c), **Schs. 1, 2** (subject to arts. 3-6)
- F14** Words in s. 116(2) substituted (5.7.1999, 6.9.1999, 18.10.1999 and 29.11.1999 for different purposes, otherwise *prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 49**; S.R. 1999/310, art. 2(1)(b), **Sch. 1** (with arts. 4, 14); S.R. 1999/371, art. 2(b), **Sch. 1** (with arts. 4, 18); S.R. 1999/428, art. 2(b), **Sch. 1** (with arts. 4, 16); S.R. 1999/472, art. 2(1)(a)(2), **Sch. 1** (with arts. 20-22)
- F15** Words in s. 116(2) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 22(2)(b)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F16** Words in s. 116(2) substituted (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(1), **Sch. 2 para. 11**; S.R. 1996/401, **art. 2**
- F17** Words in s. 116(3) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 22(3)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

117 Mariners, airmen, etc.

- (1) [^{F18}The Treasury may with the concurrence of the Department] make regulations modifying provisions of Parts I to V and this Part of this Act [^{F19}and Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999], and any [^{F20}provisions of Chapter II of Part II of the Social Security (Northern Ireland) Order 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F21}the Treasury think] proper, in their application to persons who are or have been, or are to be, employed on board any ship, vessel, hovercraft or aircraft.
- (2) Regulations under subsection (1) above may in particular provide—
- for any such provision to apply to such persons, notwithstanding that it would not otherwise apply;
 - for excepting such persons from the application of any such provision where they neither are domiciled nor have a place of residence in Northern Ireland;
 - for requiring the payment of secondary Class 1 contributions in respect of such persons, whether or not they are (within the meaning of Part I of this Act) employed earners;
 - for the taking of evidence, for the purposes of any claim to benefit, in a country or territory other than Northern Ireland, by a British consular official or such other person as may be prescribed;
 - for enabling persons who are or have been so employed to authorise the payment of the whole or any part of any benefit to which they are or may become entitled to such of their dependants as may be prescribed.

Textual Amendments

- F18** Words in s. 117(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 23(a)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

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- F19** Words in s. 117(1) inserted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 17, **Sch. 6 para. 5** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F20** Words in s. 117(1) substituted (5.7.1999, 6.9.1999, 18.10.1999 and 29.11.1999 for different purposes, otherwise *prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 50**; S.R. 1999/310, art. 2(1)(b), **Sch. 1** (with arts. 4, 14); S.R. 1999/371, art. 2(b), **Sch. 1** (with arts. 4, 18); S.R. 1999/428, art. 2(b), **Sch. 1** (with arts. 4, 16); S.R. 1999/472, art. 2(1)(a)(2), **Sch. 1** (with arts. 20-22)
- F21** Words in s. 117(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 23(b)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

118 Married women and widows.

[^{F22}The Treasury may with the concurrence of the Department] make regulations modifying any of the following provisions of this Act, namely—

- (a) Part I;
- (b) Part II (except section 60); and
- (c) Parts III and IV,

in such manner as [^{F23}the Treasury think] proper, in their application to women who are or have been married.

Textual Amendments

- F22** Words in s. 118 substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 24(a)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F23** Words in s. 118 substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 24(b)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

119 Persons outside Northern Ireland.

[^{F24}The Treasury may with the concurrence of the Department] make regulations modifying Parts I to V of this Act [^{F25}and Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999], and any [^{F26}provisions of Chapter II of Part II of the Social Security (Northern Ireland) Order 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F27}the Treasury think] proper, in their application to persons who are or have been outside Northern Ireland at any prescribed time or in any prescribed circumstances.

Textual Amendments

- F24** Words in s. 119 substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 25(a)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F25** Words in s. 119 inserted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 17, **Sch. 6 para. 6** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F26** Words in s. 119 substituted (5.7.1999, 6.9.1999, 18.10.1999 and 29.11.1999 for different purposes, otherwise *prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 51**; S.R. 1999/310, art. 2(1)(b), **Sch. 1** (with arts. 4, 14); S.R. 1999/371, art. 2(b), **Sch. 1** (with arts. 4, 18); S.R. 1999/428, art. 2(b), **Sch. 1** (with arts. 4, 16); S.R. 1999/472, art. 2(1)(a)(2), **Sch. 1** (with arts. 20-22)

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F27 Words in s. 119 substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 25(b)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

120 Treatment of certain marriages.

(1) Regulations [^{F28}made by the Treasury with the concurrence of the Department] may provide—

- (a) for a voidable marriage which has been annulled, whether before or after the date when the regulations come into force, to be treated for the purposes of the provisions to which this subsection applies as if it had been a valid marriage which was terminated by divorce at the date of annulment;
- [^{F29}(aa) for a voidable civil partnership which has been annulled, whether before or after the date when the regulations come into force, to be treated for the purposes of the provisions to which this subsection applies as if it had been a valid civil partnership which was dissolved at the date of annulment;]
- (b) as to the circumstances in which, for the purposes of the enactments to which this section [^{F30}applies, a marriage during the subsistence of which a party to it is at any time married to more than one person is to be treated as having, or as not having, the same consequences as any other marriage.]

(2) Subsection (1) above applies—

- (a) to any enactment contained in Parts I to V or this Part of this Act; and
- (b) to regulations under any such enactment.

Textual Amendments

F28 Words in s. 120(1) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 26** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

F29 S. 120(1)(aa) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 94**; S.I. 2005/3255, art. 2(1), Sch.

F30 Words in s. 120(1)(b) substituted (14.2.1996) by S.I. 1995/3211 (N.I. 20), art. 1, 5, **Sch. para. 4(2)**

Modifications etc. (not altering text)

C3 S. 120 applied (7.2.1994) by 1993 c. 49, s. 163(5); S.R. 1994/17, art. 2

Interpretation

121 Interpretation of Parts I to VI and supplementary provisions.

(1) In Parts I to V above and this Part of this Act, unless the context otherwise requires—

[^{F31}“additional Class 4 percentage” is to be construed in accordance with section 15(3ZA)(b) above;

“additional primary percentage” is to be construed in accordance with section 8(2)(b) above;]

[^{F32}“Bank of England base rate” means—

- (a) the rate announced from time to time by the Monetary Policy Committee of the Bank of England as the official dealing rate, being the rate at which the Bank is willing to enter into transactions for providing short term liquidity in the money markets, or

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(b) where an order under section 19 of the Bank of England Act 1998 is in force, any equivalent rate determined by the Treasury under that section;]

“beneficiary”, in relation to any benefit, means the person entitled to that benefit;

“benefit” means—

- (a) benefit under Parts II to V of this Act other than Old Cases payments;
- (b) as respects any period before 1st July 1992 but not before 6th April 1975, benefit under Part II of the 1975 Act; or
- (c) as respects any period before 6th April 1975, benefit under—
 - (i) the ^{M1M2}National Insurance Act (Northern Ireland) 1946 or 1966; or
 - (ii) the ^{M3M4}National Insurance (Industrial Injuries) Act (Northern Ireland) 1946 or 1966;

[^{F33}“the benefits code” has the meaning given by section 63(1) of ITEPA 2003;]

[^{F34}“child” has the same meaning as in Part 9 of this Act;]

“claim” is to be construed in accordance with “claimant”;

“claimant”, in relation to benefit other than industrial injuries benefit, means a person who has claimed benefit;

“claimant”, in relation to industrial injuries benefit, means a person who has claimed industrial injuries benefit;

“contract of service” means any contract of service or apprenticeship whether written or oral and whether express or implied;

[^{F35}“contribution-based jobseeker’s allowance” has the same meaning as in the Jobseekers (Northern Ireland) Order 1995;]

“current”, in relation to the lower and upper earnings limits [^{F36}and primary and secondary thresholds] under section 5(1) above, means for the time being in force;

[^{F37}“day of interruption of employment” has the meaning assigned by section 25A(1)(c) above;]

[^{F38}“deferred” and “period of deferment”—

- (a) in relation to a Category A or Category B retirement pension, have the meanings given by section 55(3), and
- (b) in relation to a shared additional pension, have the meanings given by section 55C(3);]

“earner” and “earnings” are to be construed in accordance with sections 3, 4 and 112 above;

“employed earner” has the meaning assigned to it by section 2 above;

“employment” includes any trade, business, profession, office or vocation and “employed” has a corresponding meaning;

[^{F33}“the employment income Parts of ITEPA 2003” means Parts 2 to 7 of that Act;]

“entitled”, in relation to any benefit, is to be construed in accordance with—

- (a) the provisions specifically relating to that benefit;
- (b) in the case of a benefit specified in section 20(1) above, section 21 above; and
- (c) sections 1 to 3 [^{F39}of the Administration Act and Article 27 of the Social Security (Northern Ireland) Order 1998];

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[^{F33}“excluded employment” has the meaning given by section 63(4) of ITEPA 2003;]

[^{F40}“first appointed year” means such tax year, no earlier than 2002-03, as may be appointed by order, and “second appointed year” means such subsequent tax year as may be so appointed;]

[^{F41}“the flat rate introduction year” means such tax year as may be designated as such by order;]

[^{F33}“general earnings” has the meaning given by section 7 of ITEPA 2003 and accordingly sections 3 and 112 of this Act do not apply in relation to the word “earnings” when used in the expression “general earnings”];]

“government department” means, or as the case may require, includes, a Northern Ireland department;

“industrial injuries benefit” means benefit under Part V of this Act, other than under Schedule 8 to this Act;

^{F42} . . .

“the Inland Revenue” means the Commissioners of Inland Revenue;

[^{F33}“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;]

“late husband”, in relation to a woman who has been more than once married, means her last husband;

“long-term benefit” has the meaning assigned to it by section 20(2) above;

“loss of physical faculty” includes disfigurement whether or not accompanied by any loss of physical faculty;

[^{F43}“lower earnings limit”, “upper earnings limit” [^{F44}“primary threshold” and “secondary threshold”] are to be construed in accordance with subsection (1) of section 5 above, and references to the lower or upper earnings limit, or to [^{F44}the primary or secondary] threshold, of a tax year are to whatever is (or was) for that year the limit or threshold in force under that subsection;]

[^{F45}“main Class 4 percentage” is to be construed in accordance with section 15(3ZA) above;

“main primary percentage” is to be construed in accordance with section 8(2) above;]

“medical examination” includes bacteriological and radiographical tests and similar investigations and “medically examined” has a corresponding meaning;

“medical treatment” means medical, surgical or rehabilitative treatment (including any course or diet or other regimen), and references to a person receiving or submitting himself to medical treatment are to be construed accordingly;

“Old Cases payments” means payments under Part I of Schedule 8 to this Act;

[^{F46}“PAYE settlement agreement” has the same meaning as in [^{F47}Chapter 5 of Part 11 of ITEPA 2003] ;]

“payments by way of occupational or personal pension” means, in relation to a person, periodical payments which, in connection with the coming to an end of an employment of his, fall to be made to him-

- (a) out of money provided wholly or partly by the employer or under arrangements made by the employer;

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- (b) out of money provided under an enactment or instrument having the force of law in any part of the United Kingdom or elsewhere;
- (c) under a personal pension scheme as defined in Article 2(2) of the 1986 Order;
- (d) [^{F48}under a pension scheme registered under section 153 of the Finance Act 2004; or]

and such other payments as are prescribed;

[^{F49}“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;]

“pneumoconiosis” means fibrosis of the lungs due to silica dust, asbestos dust, or other dust, and includes the condition of the lungs known as dust-reticulation;

[^{F50}“PPF periodic payments” means—

- (a) any periodic compensation payments made in relation to a person, payable under the pension compensation provisions as specified in Article 146(2) of the Pensions (Northern Ireland) Order 2005 or section 162(2) of the Pensions Act 2004 (the pension compensation provisions); or
- (b) any periodic payments made in relation to a person, payable under Article 150 of the Pensions (Northern Ireland) Order 2005 or section 166 of the Pensions Act 2004 (duty to pay scheme benefits unpaid at assessment date etc.);]

“prescribe” means prescribe by regulations;

^{F51}

“qualifying earnings factor” means an earnings factor equal to the lower earnings limit for the year in question multiplied by 52;

[^{F52}“qualifying young person” has the same meaning as in Part 9 of this Act;]

“relative” includes a person who is a relative by marriage [^{F53}or civil partnership] and a person who would be a relative if some person born illegitimate had been born legitimate;

“relevant accident” means the accident in respect of which industrial injuries benefit is claimed or payable;

“relevant injury” means the injury in respect of which industrial injuries benefit is claimed or payable;

“relevant loss of faculty” means—

- (a) ^{F54}
- (b) in relation to industrial injuries benefit, the loss of faculty resulting from the relevant injury;

[^{F55}“secondary percentage” is to be construed in accordance with section 9(2) above;]

“self-employed earner” has the meaning assigned to it by section 2 above;

“short-term benefit” has the meaning assigned to it by section 20(2) above;

“tax week” means one of the successive periods in a tax year beginning with the first day of that year and every seventh day thereafter, the last day of a tax year (or, in the case of a tax year ending in a leap year, the last two days) to be treated accordingly as a separate tax week;

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“tax year” means the twelve months beginning with 6th April in any year, the expression “1978-79” meaning the tax year beginning with 6th April 1978, and any correspondingly framed reference to a pair of successive years being construed as a reference to the tax year beginning with 6th April in the earlier of them;

“trade or business” includes, in relation to a public or local authority, the exercise and performance of the powers and duties of that authority;

“trade union” means an association of employed earners;

[^{F56}“the upper accrual point” is £770;]

“week”^{F57} ... means a period of 7 days beginning with Sunday.

[^{F58}“working life” has the meaning given by paragraph 5(8) of Schedule 3 to this Act.]

[^{F59}(1A) For the purposes of Parts 1 to 5 and this Part of this Act, two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex.]

(2) Regulations [^{F60}made by the Treasury with the concurrence of the Department] may make provision modifying the meaning of “employment” for the purposes of any provision of Parts I to V and this Part of this Act.

(3) Provision may be made [^{F61}by the Treasury by regulations made with the concurrence of the Department] as to the circumstances in which a person is to be treated as residing or not residing with another person for any of the purposes of Parts I to V and this Part of this Act and as to the circumstances in which persons are to be treated for any of those purposes as residing or not residing together.

(4) A person who is residing with his spouse shall be treated for the purposes of Parts I to V of this Act and this Part as entitled to any child benefit to which his spouse is entitled.

(5) Regulations may, for the purposes of any provision of those Parts under which the right to any benefit or increase of benefit depends on a person being or having been entitled to child benefit, make provision whereby a person is to be treated as if he were or had been so entitled or as if he were not or had not been so entitled.

(6) For the purposes of Parts I to V of this Act and this Part a person is “permanently incapable of self-support” if (but only if) he is incapable of supporting himself by reason of physical or mental infirmity and is likely to remain so incapable for the remainder of his life.

[^{F62}(6A) Whenever regulations are made under section 122(6A) of the Great Britain Contributions and Benefits Act, regulations may make corresponding provision for Northern Ireland (and references in this or any other statutory provision to “the prescribed equivalent”, in the context of the upper accrual point, are to the equivalent prescribed under this subsection in relation to earners paid otherwise than weekly).]

^{F63}(7)

^{F64}(8)

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Textual Amendments

- F31** In s. 121(1) definitions of "additional Class 4 percentage" and "additional primary percentage" inserted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), ss. 6, 8(2), [Sch. 1 para. 31\(2\)](#)
- F32** Words in s. 121(1) inserted (17.2.2005 for specified purposes, 6.4.2005 in so far as not already in force) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255\)](#), art. 1(4), [Sch. 9 para. 17\(a\)](#)
- F33** Words in s. 121(1) inserted (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. 199\(2\)](#) (with Sch. 7)
- F34** Words in s. 121(1) substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 34\(2\)](#)
- F35** Words in s. 121(1) inserted (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(1), [Sch. 2 para. 12](#); S.R. 1996/401, [art. 2](#)
- F36** Words in definition of "current" in s. 121(1) inserted (6.4.2000) by 1999 c. 30, s. 84, [Sch. 12 para. 85\(2\)](#); S.I. 1999/3420, [art. 4\(d\)](#)
- F37** Definition in s. 121(1) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), [Sch. 1 Pt. I para. 30](#); S.R. 1994/450, art. 2(d), [Sch. Pt. IV](#)
- F38** Words in s. 121(1) substituted (17.2.2005 for specified purposes, 6.4.2005 in so far as not already in force) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255\)](#), art. 1(4), [Sch. 9 para. 17\(b\)](#)
- F39** Words in definition in s. 121(1) substituted (5.7.1999, 6.9.1999, 18.10.1999 and 29.11.1999 for different purposes, otherwise prosp.) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), [Sch. 6 para. 52\(a\)](#); S.R. 1999/310, art. 2(1)(b), [Sch. 1](#) (with arts. 4, 14); S.R. 1999/371, art. 2(b), [Sch. 1](#) (with arts. 4, 18); S.R. 1999/428, art. 2(b), [Sch. 1](#) (with arts. 4, 16); S.R. 1999/472, art. 2(1)(a)(2), [Sch. 1](#) (with arts. 20-22)
- F40** Definition of "first appointed year" in s. 121(1) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. 33(3); S.R. 2000/358, art. 2(e), [Sch. Pt. IV](#) (as amended by S.R. 2000/374, [art. 3](#)); S.R. 2001/34, [art. 2\(a\)](#)
- F41** Words in s. 121(1) inserted (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), s. 9(4)
- F42** Definition in s. 121(1) repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1)(2), Sch. 6 para. 52(b), [Sch. 7](#); S.R. 1999/72, art. 2(b), [Sch.](#)
- F43** Words in s. 121(1) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), [Sch. 6 para. 52\(c\)](#); S.R. 1999/72, art. 2(b), [Sch.](#)
- F44** Words in definition beginning with "lower earnings limit" in s. 121(1) substituted (6.4.2000) by 1999 c. 30, s. 84, [Sch. 12 para. 85\(3\)](#); S.I. 1999/3420, [art. 4\(d\)](#)
- F45** In s. 121(1) definitions of "main Class 4 percentage" and "main primary percentage" inserted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), ss. 6, 8(2), [Sch. 1 para. 31\(3\)](#)
- F46** Words in s. 121(1) substituted (9.9.1998 for the purpose only of making regulations or orders and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 78(1), [Sch. 6 para. 52\(d\)](#); S.R. 1998/312, art. 2(b), [Sch. Pt. II](#)
- F47** Words in s. 121(1) inserted (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. 199\(3\)](#) (with Sch. 7)
- F48** Words in s. 121(1) substituted (6.4.2006) by [The Taxation of Pension Schemes \(Consequential Amendments\) Order 2006 \(S.I. 2006/745\)](#), arts. 1, [5\(3\)](#)
- F49** Words in s. 121(1) substituted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, [Sch. 2 Pt. III para. 9\(a\)](#)
- F50** Words in s. 121(1) inserted (14.2.2006) by [The Pensions \(2004 Act and 2005 Order\) \(PPF Payments and FAS Payments\) \(Consequential Provisions\) Order \(Northern Ireland\) 2006 \(S.R. 2006/37\)](#), art. 1(1), [Sch. para. 1\(4\)](#)
- F51** In s. 121(1) definition of "primary percentage" repealed (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), ss. 7, 8(2), [Sch. 2](#)
- F52** Words in s. 121(1) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 34\(3\)](#)

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- F53** Words in s. 121(1) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 95(2)**; S.I. 2005/3255, art. 2(1), Sch.
- F54** S. 121(1): para. (a) in definition of "relevant loss of faculty" repealed (3.11.2000 for specified purposes and 6.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 76, **Sch. 10 Pt. IV**; S.R. 2000/332, **art. 2(3)(g)(4)(5)**
- F55** In s. 121(1) definition of "secondary percentage" inserted (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), ss. 6, 8(2), **Sch. 1 para. 31(4)**
- F56** Words in s. 121(1) substituted (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), **ss. 102(4)(a), 118(2)** (with s. 73)
- F57** Words in s. 121(1) repealed (8.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/962, art. 2(4)(e), **Sch. 2** (with art. 3)
- F58** Words in s. 121(1) inserted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 131(4)**
- F59** S. 121(1A) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 95(3)**; S.I. 2005/3255, art. 2(1), Sch.
- F60** Words in s. 121(2) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 27(a)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F61** Words in s. 121(3) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 27(b)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F62** S. 121(6A) inserted (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), **ss. 102(4)(b), 118(2)** (with s. 73)
- F63** S. 121(7) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 102(4)(c), 118(2), **Sch. 10 Pt. 6** (with s. 73)
- F64** S. 121(8) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 102(4)(c), 118(2), **Sch. 10 Pt. 6** (with s. 73)

Marginal Citations

- M1** 1946 c. 23 (N.I.).
- M2** 1966 c. 6 (N.I.).
- M3** 1946 c. 21 (N.I.).
- M4** 1966 c. 9 (N.I.).

Status:

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