

Status: Point in time view as at 01/10/1992. This version of this provision never came into effect.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Paragraph 7C is up to date with all changes known to be in force on or before 15 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)

SCHEDULES

SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, 2 AND 3

[^{F1}Interest and penalties chargeable concurrently with Inland Revenue]

Textual Amendments

- F1** Sch. 1: cross-heading and para. 7C inserted (*prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 55 (which inserting article was repealed (1.4.1999) by S.I. 1999/671, art. 24(3), Sch. 9 Pt. I (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6))

- [^{F1}7C (1) Any interest or penalty chargeable by the Inland Revenue by virtue of regulations under paragraph 6 or 7 above may also be charged by the Department.
- (2) To the extent that any interest or penalty is recovered by the Department by virtue of sub-paragraph (1) above, or by virtue of regulations under paragraph 7B above, it shall not be recoverable by the Inland Revenue by virtue of regulations under paragraph 6 or 7 above, and vice versa.
- (3) To the extent that any penalty is recovered by the Department by virtue of regulations under paragraph 7A above, it shall not be recoverable by the Inland Revenue by virtue of regulations under paragraph 7 above, and vice versa.]

Textual Amendments

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