



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

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *Class 3 contributions*

#### **14 Restriction on right to pay Class 3 contributions.**

- (1) No person shall be entitled to pay a Class 3 contribution in respect of any tax year if his earnings factor, or the aggregate of his earnings factors, for that year derived—
  - (a) in the case of 1987-88 or any subsequent year, from earnings upon which Class 1 contributions have been paid or treated as paid or from Class 2 contributions actually paid; or
  - (b) in the case of any earlier year, from contributions actually paid,is equal to or exceeds the qualifying earnings factor for that year; and regulations may provide for precluding the payment of Class 3 contributions in other cases.
- (2) Regulations may provide for the repayment of Class 3 contributions that have been paid in cases where their payment was precluded by, or by regulations made under, subsection (1) above.
- (3) Contributions repayable by virtue of regulations under subsection (2) above shall, for the purpose of determining the contributor's entitlement to any benefit, be treated as not having been paid (but nothing in this subsection shall be taken to imply that any other repayable contributions are to be treated for the purposes of benefit as having been paid).
- [<sup>F1</sup>(4) Where primary Class 1 contributions have been paid or treated as paid on any part of a person's earnings, subsection (1)(a) above shall have effect as if such contributions

*Status: Point in time view as at 29/09/2018.*

**Changes to legislation:** Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 14 is up to date with all changes known to be in force on or before 14 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)

had been paid or treated as paid on so much of those earnings as did not exceed the upper earnings limit.]

[<sup>F2</sup>(5) Regulations under subsection (1) or (2) above shall be made by the Treasury.]

#### Textual Amendments

- F1** S. 14(4) added (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 41**; S.R. 1999/72, art. 2(b), **Sch.**
- F2** S. 14(5) added (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 16** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

**Status:**

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