



# Social Security Administration (Northern Ireland) Act 1992

## 1992 CHAPTER 8

### PART XI

#### FINANCE

#### 141 National Insurance Fund.

- [<sup>F1</sup>(1) The National Insurance Fund shall be maintained under the control and management of the Inland Revenue.]
- (2) Accounts of the National Insurance Fund shall be prepared [<sup>F2</sup>by the Inland Revenue] in such form, and in such manner and at such times, as the [<sup>F3</sup>Treasury] may direct, and the Comptroller and Auditor General <sup>F4</sup>. . . shall examine and certify every such account and shall lay copies of it, together with his report on it, before [<sup>F3</sup>Parliament].
- (3) Any money in the National Insurance Fund may from time to time be paid over to the [<sup>F5</sup>National Debt Commissioners] and be invested by [<sup>F5</sup>them] in any such manner for the time being specified in Part II of Schedule 1 to the <sup>M1</sup>Trustee Investments Act 1961 as the Treasury may specify by an order of which a draft has been laid before Parliament.
- (4) The [<sup>F6</sup>National Debt Commissioners] shall certify a statement of the securities in which money forming part of the National Insurance Fund is for the time being invested and that statement so certified shall be included with the accounts of that Fund laid before [<sup>F6</sup>Parliament] under subsection (2) above.

#### Textual Amendments

- F1** S. 141(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 44(2)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F2** Words in s. 141(2) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 44(3)(a)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

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- F3** Words in s. 141(2) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 44(3)(b)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F4** Words in s. 141(2) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), **Sch. 3 para. 44(3)(c)**, **Sch. 9 Pt. I** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F5** Words in s. 141(3) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 44(4)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F6** Words in s. 141(4) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 44(5)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

**Marginal Citations**

**M1** 1961 c. 62.

**142 Destination of contributions.**

- (1) Contributions received by the [<sup>F7</sup>Inland Revenue]. . . shall be paid by [<sup>F7</sup>them] into the National Insurance Fund after deducting <sup>F8</sup>. . . the appropriate health service allocation . . . . .
- (2) <sup>F8</sup> . . . . .
- [<sup>F9</sup>(2A) [<sup>F10</sup>The reference to contributions in subsection (1) above includes] payments on account of contributions made in accordance with regulations under section 3(5) of the Contributions and Benefits Act (payments on account of directors’ contributions).]
- (3) The additions paid under section 1(5) of the Contributions and Benefits Act shall be paid, in accordance with any directions given by the [<sup>F11</sup>Treasury], into the National Insurance Fund.
- [<sup>F12</sup>(4) There shall be paid into the National Insurance Fund—
  - (a) so much of any interest recovered by the Inland Revenue by virtue of paragraph 6 of Schedule 1 to the Contributions and Benefits Act [<sup>F13</sup>or section 101 of the Finance Act 2009][<sup>F14</sup>, or from persons in Northern Ireland by virtue of paragraph 6 of Schedule 2 to the Great Britain Contributions and Benefits Act (the text of which is set out as Schedule 2 to the Contributions and Benefits Act),] as remains after the deduction by them of any administrative costs attributable to its recovery,
  - (b) the amounts apportioned to [<sup>F15</sup>contributions] under sub-paragraph (6) of paragraph 7 of Schedule 1 to the Contributions and Benefits Act in respect of the penalties mentioned in that sub-paragraph, and
  - (c) so much of any penalty otherwise imposed by virtue of that paragraph and recovered by the Inland Revenue as remains after the deduction by them of any administrative costs attributable to its recovery.]

<sup>F16</sup>[<sup>F17</sup>(4ZA) . . . . .

(4ZB) [<sup>F18</sup>Subsection (4)(b) and (c)] above shall have effect notwithstanding any provision which treats a penalty under section 98 or 98A of the Taxes Management Act 1970 as if it were tax charged in an assessment and due and payable.]

[<sup>F19</sup>(4A) The sums recovered by the [<sup>F20</sup>Inland Revenue] under regulations made under paragraph 7A [<sup>F21</sup>, 7B or 7BZA] of Schedule 1 to the Contributions and Benefits Act in respect of interest or penalties shall be paid into the National Insurance Fund.]

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- (5) In subsection (1) above “the appropriate health service allocation” means <sup>[F22]</sup><sup>[F23]</sup>50 per cent of the product of the additional rate together with—
- (a) in the case of primary Class 1 contributions, <sup>[F24]</sup>2.05 per cent. of the amount estimated to be that of <sup>[F25]</sup>so much of the earnings in respect of which those contributions were paid as exceeded <sup>[F26]</sup>the primary threshold] but did not exceed the upper earnings limit];
  - (b) in the case of secondary Class 1 contributions, <sup>[F27]</sup>1.9 per cent. of the amount estimated to be that of the <sup>[F26]</sup>total] earnings in respect of which <sup>[F28]</sup>primary Class 1 contributions] were paid;
  - (c) in the case of Class 1A contributions, <sup>[F27]</sup>1.9 per cent. of the amount estimated to be the aggregate of the <sup>[F29]</sup>general earnings] used in calculating those contributions;
  - <sup>[F30]</sup>(ca) in the case of Class 1B contributions, <sup>[F27]</sup>1.9 per cent. of the amount estimated to be the aggregate of the <sup>[F31]</sup>general earnings] and the amounts of income tax in respect of which those contributions were paid;]
  - (d) in the case of Class 2 contributions, 15.5 per cent. of the amount estimated to be the total of those contributions;
  - (e) in the case of Class 3 contributions, 15.5 per cent. of the amount estimated to be the total of those contributions;
  - <sup>[F32]</sup>(ea) in the case of Class 3A contributions, 15.5 per cent of the amount estimated to be the total of those contributions;] and
  - (f) in the case of Class 4 contributions, <sup>[F33]</sup>2.15 per cent of the amount estimated to be that of so much of the profits or gains, or earnings, in respect of which those contributions were paid as exceeded the lower limit specified in paragraph (a) of subsection (3) of section 15, and in paragraph (a) of subsection (1A) of section 18, of the Contributions and Benefits Act but did not exceed the upper limit specified in those subsections.]
- <sup>[F34]</sup>(5A) In subsection (5) above “the product of the additional rate” means the amount estimated to be the aggregate of—
- (a) so much of the total of primary Class 1 contributions as is attributable to section 8(1)(b) of the Contributions and Benefits Act (additional primary percentage);
  - (b) so much of the total of Class 4 contributions under section 15 of that Act as is attributable to subsection (3)(b) of that section (additional Class 4 percentage); and
  - (c) so much of the total of Class 4 contributions payable by virtue of section 18 of that Act as is attributable to subsection (1A)(b) of that section (additional Class 4 percentage).]
- (6) In <sup>[F35]</sup>subsections (5) and (5A)] above “estimated” means estimated by the <sup>[F36]</sup>Inland Revenue] in any manner which the <sup>[F36]</sup>Inland Revenue consider] to be appropriate and which the <sup>[F36]</sup>Treasury] has approved.
- <sup>[F37]</sup>(6A) In the case of earners paid other than weekly, the reference in subsection (5)(a) above to <sup>[F38]</sup>the primary threshold or the upper earnings limit] shall be taken as a reference to the equivalent of <sup>[F38]</sup>that threshold or limit prescribed under section 5(4)] of the Contributions and Benefits Act.]
- <sup>[F39]</sup>(7) Whenever the Treasury makes an order under section 162(7) of the Great Britain Administration Act (destination of contributions — national health service allocation), the order may also make corresponding provision for Northern Ireland.]

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- (8) No order under subsection (7) above shall substitute a figure which represents an increase or decrease in the appropriate health service allocation of more than—
- (a) 0.1 per cent. of the relevant earnings, in the case of paragraph (a) or (b);
  - (b) 0.1 per cent. of the relevant aggregate, in the case of paragraph (c) [<sup>F40</sup>or (ca)];
  - (c) 4 per cent. of the relevant contributions, in the case of paragraph (d) [<sup>F41</sup>, (e) or (ea)] ; or
  - (d) 0.2 per cent. of the relevant earnings, in the case of paragraph (f).
- (9) From the health service allocation in respect of contributions of any class there shall be deducted such amount as the [<sup>F42</sup>Inland Revenue] may estimate to be the portion of the total expenses incurred by [<sup>F43</sup>them] or any other government department in collecting contributions of that class which is fairly attributable to that allocation, and [<sup>F43</sup>the remainder shall be paid by the Inland Revenue to the relevant Northern Ireland Department towards] the cost of the health service in Northern Ireland.
- (10) Any amounts deducted in accordance with subsection (9) above shall be paid by the [<sup>F44</sup>Inland Revenue] into the Consolidated Fund.
- <sup>F45</sup>(11) .....
- (12) The [<sup>F43</sup>Inland Revenue] may make regulations modifying this section, in such manner as [<sup>F43</sup>they think] appropriate, in relation to the contributions of persons referred to in the following provisions of the Contributions and Benefits Act—
- (a) section 116(2) (H.M. Forces);
  - (b) section 117(1) (mariners, airmen, etc.),
- and in relation to any contributions which are reduced under section 6(5) of that Act.

#### Textual Amendments

- F7** Words in s. 142(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(2)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F8** Words in s. 142(1), and s. 142(2) repealed (8.7.2002) by **National Insurance Contributions Act 2002 (c. 19), s. 7, Sch. 2** (with effect for 2003-2004 and subsequent tax years)
- F9** S. 142(2A) inserted (9.9.1998) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 77(1)**; S.R. 1998/312, art. 2(a), **Sch. Pt. 1**
- F10** Words in s. 142(2A) substituted (8.7.2002) by **National Insurance Contributions Act 2002 (c. 19), s. 6, Sch. 1 para. 34(2)** (with effect for 2003-2004 and subsequent tax years)
- F11** Word in s. 142(3) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(4)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F12** S. 142(4) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 31(2)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F13** Words in s. 142(4)(a) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by **The Finance Act 2009, Sections 101 and 102 (Interest on Late Payments and Repayments), Appointed Days and Consequential Provisions Order 2014 (S.I. 2014/992), arts. 1(1), 6**
- F14** Words in s. 142(4)(a) substituted (8.7.2002) by **National Insurance Contributions Act 2002 (c. 19), s. 6, Sch. 1 para. 34(3)** (with effect for 2003-2004 and subsequent tax years)
- F15** Word in s. 142(4)(b) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(5)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F16** S. 142(4ZA) repealed (1.9.2004) by **National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, Sch. 1 para. 4(3)(a), Sch. 2**; S.I. 2004/1943, art. 5(a)(iv)

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- F17** S. 142(4ZA)(4ZB) inserted (1.4.1999) by S.I. 1999/671, art. 5, **Sch. 4 para. 11** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F18** Words in s. 142(4ZB) substituted (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, **Sch. 1 para. 4(3)(b)**; S.I. 2004/1943, art. 5(a)(iv)
- F19** S. 142(4A) inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 77(2)**; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F20** Words in s. 142(4A) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 31(3)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F21** Words in s. 142(4A) substituted (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, **Sch. 1 para. 4(3)(c)**; S.I. 2004/1943, art. 5(a)(iv)
- F22** Words in s. 142(5) inserted (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), **s. 5(2)(a)** (with effect for 2003-2004 and subsequent tax years)
- F23** Word in s. 142(5) substituted (6.4.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 3, 13(1)**
- F24** Words in s. 142(5)(a) substituted (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), **s. 5(2)(b)** (with effect for 2003-2004 and subsequent tax years)
- F25** Words in s. 142(5)(a) substituted retrospective to 1.7.1992 by S.I. 1994/765 (N.I. 4), **art. 4(1)(3)**
- F26** Words in s. 142(5) substituted (22.12.1999 for certain purposes, otherwise 6.4.2000) by 1999 c. 30, s. 74, **Sch. 10 para. 9(2)**; S.I. 1999/3420, **art. 2**
- F27** Words in s. 142(5)(b)(c)(ca) substituted (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), **s. 5(2)(c)** (with effect for 2003-2004 and subsequent tax years)
- F28** Words in s. 142(5)(b) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 77(3)**; S.R. 1999/72, art. 2(b), **Sch.**
- F29** Words in s. 142(5)(c) 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. 206(a)** (with **Sch. 7**)
- F30** S. 142(5)(ca) inserted (9.9.1998 for certain purposes, otherwise 6.4.1999) by S.I. 1998/1506 (N.I. 10), **art. 61(2)**; S.R. 1998/312, art. 2, **Sch. Pt. II**
- F31** Words in s. 142(5)(ca) 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. 206(b)** (with **Sch. 7**)
- F32** S. 142(5)(ea) inserted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 22(2)**; S.I. 2015/1670, art. 2(b)
- F33** Words in s. 142(5)(f) substituted (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), **s. 5(2)(d)** (with effect for 2003-2004 and subsequent tax years)
- F34** S. 142(5A) inserted (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), **s. 5(3)** (with effect for 2003-2004 and subsequent tax years)
- F35** Words in s. 142(6) substituted (8.7.2002) by National Insurance Contributions Act 2002 (c. 19), s. 6, **Sch. 1 para. 34(4)** (with effect for 2003-2004 and subsequent tax years)
- F36** Words in s. 142(6) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(7)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F37** S. 142(6A) inserted retrospective to 1.7.1992 by S.I. 1994/765 (N.I. 4), **art. 4(2)(3)**
- F38** Words in s. 142(6A) substituted (22.12.1999 for certain purposes, otherwise 6.4.2000) by 1999 c. 30, s. 74, **Sch. 10 para. 9(3)**; S.I. 1999/3420, **art. 2**
- F39** S. 142(7) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(8)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F40** Words in s. 142(8)(b) inserted (9.9.1998 for certain purposes, otherwise 6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 77(4)**; S.R. 1998/312, art. 2, **Sch. Pt. II**
- F41** Words in s. 142(8)(c) substituted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 22(3)**; S.I. 2015/1670, art. 2(b)
- F42** Words in s. 142(9) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(9)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F43** Words in s. 142(12) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(12)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

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- F44** Words in s. 142(10) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 45(10)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F45** S. 142(11) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), **Sch. 3 para. 45(11), Sch. 9 Pt. I** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

### 143 General financial arrangements.

- (1) There shall be paid out of the National Insurance Fund—
- [<sup>F46</sup>(za) state pension and lump sums under Part 1 of the Pensions Act (Northern Ireland) 2015;]
    - (a) benefit under Part II of the Contributions and Benefits Act;
    - (b) guardian's allowance;
    - (c) Christmas bonus if the relevant qualifying benefit is payable out of that Fund;
  - [<sup>F47</sup>(d) any sum which under regulations relating to statutory sick pay, statutory maternity pay, statutory adoption pay [<sup>F48</sup>, [<sup>F49</sup>statutory paternity pay or statutory shared parental pay]], falls to be paid by or on behalf of the Inland Revenue or to be set off against sums payable to the Inland Revenue otherwise than on account of contributions;]
  - <sup>F50</sup>(e) .....
- (2) There shall be paid out of money appropriated by Measure—
- (a) any administrative expenses of the Department or any other government department in carrying into effect the Contributions and Benefits Act [<sup>F51</sup>, Part 1 of the Pensions Act (Northern Ireland) 2015] or this Act;
  - [<sup>F52</sup>(aa) any administrative expenses of the Department in supplying information about benefits under Part II of that Act in accordance with regulations under Article 21 of the Welfare Reform and Pensions (Northern Ireland) Order 1999.]
    - (b) benefit under Part III of that Act, other than guardian's allowance;
    - (c) benefit under Part V of that Act;
  - <sup>F50</sup>(d) .....
- except in so far as they may be required by any enactment to be paid or borne in some other way.
- (3) The administrative expenses referred to in subsection (2)(a) above include those in connection with any inquiry [<sup>F53</sup>undertaken-
- (a) on behalf of the Inland Revenue with a view to obtaining statistics relating to the operation of Part I of the Contributions and Benefits Act, and
  - (b) on behalf of the Department with a view to obtaining statistics relating to the operation of Parts II to VI and XI of that Act [<sup>F54</sup>or Part 1 of the Pensions Act (Northern Ireland) 2015] .]
- (4) Any sums required by [<sup>F55</sup>any person] for the purpose of paying any secondary Class 1 contributions [<sup>F56</sup>, or any Class 1A contributions,] which are payable by him in respect of an earner in consequence of the earner's employment in an office of which the emoluments are payable out of the Consolidated Fund shall be paid out of that Fund.
- (5) Any expenditure in respect of the payment of interest or repayment supplements under or by virtue of paragraph 6 [<sup>F57</sup>or 7B] of Schedule 1 to the Contributions and Benefits

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Act or paragraph 6 of Schedule 2 to that Act shall be defrayed out of the National Insurance Fund in accordance with any directions given by the [<sup>F58</sup>Treasury].

#### Textual Amendments

- F46** S. 143(1)(za) inserted (6.4.2016 unless brought into operation earlier by an order under s. 53(1) of the amending Act) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 12 para. 19(2)**
- F47** S. 143(1)(d) substituted (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836 \(N.I. 2\)\)](#), arts. 1(2), **7(1)**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F48** Words in s. 143(1)(d) substituted (1.10.2010) by [The Work and Families \(Northern Ireland\) Order 2006 \(S.I. 2006/1947\)](#), art. 1(3), **Sch. 1 para. 25**; S.R. 2010/295, art. 3(d)
- F49** Words in s. 143(1)(d) substituted (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in force) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), **Sch. 1 para. 3(4)**; S.R. 2015/86, arts. 3(2)(i), 4(2)(h), 5 (with art. 7(2))
- F50** S. 143(1)(e)(2)(d) repealed (6.10.1997) by S.I. 1997/1183 (N.I. 12), art. 31(1)(2), Sch. 3, para. 5, **Sch. 4**; S.R. 1997/400, **art. 2(2)**
- F51** Words in s. 143(2)(a) inserted (6.4.2016 unless brought into operation earlier by an order under s. 53(1) of the amending Act) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 12 para. 19(3)**
- F52** S. 143(2)(aa) inserted (1.12.2000) by S.I. 1999/3147 (N.I. 11), art. 74, **Sch. 9 para. 15** (with art. 75); S.R. 2000/133, art. 2(3)(d), **Sch. Pt. IV**
- F53** Words in s. 143(3) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 46(2)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F54** Words in s. 143(3)(b) inserted (6.4.2016 unless brought into operation earlier by an order under s. 53(1) of the amending Act) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 12 para. 19(4)**
- F55** S. 143(4) to have effect (retrospectively) as if for "a secondary Class 1 contributor" there were substituted "any person" by S.I. 1998/1506 (N.I. 10), **arts. 1(3)**, 62(1)
- F56** S. 143(4) to have effect (retrospectively) as if after "any secondary Class 1 contributions" there were inserted ", or any Class 1A contributions," by S.I. 1998/1506 (N.I. 10), **arts. 1(3)**, 62(1)
- F57** Words in s. 143(5) inserted (6.4.1999) by S.I. 1998/1506, art. 78(1), **Sch. 6 para. 78(2)**; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F58** Word in s. 143(5) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 46(3)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

#### 144 Destination of repayments, etc.

- (1) Subject to [<sup>F59</sup>Article 38 of the Jobseekers (Northern Ireland) Order 1995 [<sup>F60</sup>, section 27 of the Welfare Reform Act (Northern Ireland) 2007] and to] the following provisions of this section, so far as it relates to payments out of money appropriated by Measure, any sum recovered by the Department under or by virtue of this Act shall be paid into the Consolidated Fund.
- (2) So far as any such sum relates to a payment out of the National Insurance Fund, it shall be paid into that Fund.
- (3) So far as any such sum relates to a payment out of the social fund, it shall be paid into that fund.
- (4) Sums repaid by virtue of paragraph 1(3)(e) of Schedule 6 to this Act as it has effect for the purposes of regulations under paragraph 2 of Schedule 8 to the Contributions and Benefits Act shall be paid into the Consolidated Fund.

*Status: Point in time view as at 20/06/2016.*

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- (5) There shall be paid into the National Insurance Fund—
- [<sup>F61</sup>(a) fees so payable under regulations made by virtue of section 60(2)(b) above;]
  - (b) sums recovered by the Department under regulations made by virtue of paragraph 2 or 4 of Schedule 8 to the Contributions and Benefits Act making provision corresponding to that made by or by virtue of section 69 above.
- (6) Any sums [<sup>F62</sup>recovered by the Department under section 13A above]. . . shall be paid—
- (a) into the Consolidated Fund to the extent that it estimates that those sums relate to payments out of money appropriated by Measure; and
  - (b) into the National Insurance Fund to the extent that it estimates that they relate to payments out of that Fund.
- [<sup>F63</sup>(7) Any sums received by the Department under regulations made by virtue of section 13A(2)(b) above shall be paid into the Consolidated Fund.]
- [<sup>F64</sup>(7) Any sums repaid to the Department in pursuance of section 119(1) of the 1975 Act (which related to the effect of adjudication and was repealed subject to a saving in relation to certain reviews and appeals) shall—
- (a) be paid by it into the Consolidated Fund in so far as they represent benefit which under section 143 above is payable out of money appropriated for the purpose and not out of the National Insurance Fund; and
  - (b) otherwise, be paid by it into that Fund.]

[<sup>F65</sup>(8) All penalties recovered under section 109A [<sup>F66</sup>or 109B] above shall be paid into the Consolidated Fund.]

#### Textual Amendments

- F59** Words in s. 144(1) inserted (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(1), **Sch. 2**, para. 44; S.R. 1996/401, **art. 2**
- F60** Words in s. 144(1) inserted (27.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 3 para. 4(22)**; S.R. 2008/276, art. 2(2)(d), Sch. Pt. 2
- F61** S. 144(5)(a) ceased to have effect (5.7.1999 and 29.11.1999 for certain purposes, otherwise *prosp.*) by virtue of S.I. 1998/1506 (N.I. 10), arts. 1, 78(1), **Sch. 6 para. 79**; S.R. 1999/310, art. 2(1)(b), **Sch. 1** (with arts. 4, 14); S.R. 1999/472, art. 2(1), **Sch. 1** (with arts. 20-22) (subject to art. 2(2) of the said S.R. 1999/472)
- S. 144(5)(a) repealed (5.7.1999 for certain purposes, otherwise *prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 7**; S.R. 1999/310, art. 2(1)(b), **Sch. 1** (with arts. 4, 14)
- F62** Words in s. 144(6) substituted (*retrospectively*) (11.6.1992) for specified purposes by S.I. 1992/1309 (N.I. 9), art. 3(2), **Sch. para. 2(1)**.
- F63** S. 144(7) added (*retrospectively*) (11.6.1992) for specified purposes by S.I. 1992/1309 (N.I. 9), art. 3(2), **Sch. para. 2(2)**.
- F64** S. 144(7) inserted at the end of s. 144 (*temp.*) (1.7.1992) by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 6, 7(2), Sch. 4, Pt. I, paras. 1, 14.
- F65** Words in s. 144(8) added (18.12.1997) by S.I. 1997/1182 (N.I. 11), art. 19(1), **Sch. 1 para. 5**; S.R. 1997/508, **art. 2**
- F66** Words in s. 144(8) inserted (1.5.2002) by 2001 c. 17 (N.I.), ss. 14(2), 17(1); S.R. 2002/165, **art. 2**

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

- C1** S. 144 modified (29.11.1999) by S.I. 1998/1506 (N.I. 10), **art. 33**; S.R. 1999/472, art. 2(1)(a), **Sch. 1** (subject to art. 2(2) of the said S.R.)



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## 145 Adjustments between National Insurance Fund and Consolidated Fund.

[<sup>F67</sup>(1) There shall be made out of the National Insurance Fund into the Consolidated Fund, or [<sup>F68</sup>by the Department out of money appropriated by Measure to the Inland Revenue for payment into the National Insurance Fund]—

(a) such payments by way of adjustment as the Department determines (in accordance with any directions of the Department of Finance and Personnel) to be appropriate in consequence of the operation of any statutory provision relating to—

<sup>F69</sup>(i) . . . . .

<sup>F69</sup>(ii) . . . . .

(iii) the repayment or offsetting of benefit as defined in section 121 of the Contributions and Benefits Act [<sup>F70</sup>, universal credit][<sup>F71</sup>, personal independence payment] or other payments; and

(b) such payments by way of adjustment as the Inland Revenue determine to be appropriate in consequence of the operation of any statutory provision relating to—

(i) statutory sick pay; <sup>F72</sup> . . .

(ii) statutory maternity pay.

[<sup>F73</sup>(iii) [<sup>F74</sup>statutory paternity pay;]

(iv) [<sup>F74</sup>statutory adoption pay; and]]

(v) [<sup>F74</sup>statutory shared parental pay.]]

(2) Where any such payments as are specified in subsection (3) below fall to be made by way of adjustment, then, subject to subsection (4) below,—

(a) the amount of the payments to be made shall be taken to be such, and

(b) payments on account of them shall be made at such times and in such manner, as may be determined [<sup>F75</sup>by the appropriate authority].

[<sup>F76</sup>(2A) In subsection (2) above “the appropriate authority” means—

(a) the Department, in relation to payments falling to be made by it, or

(b) the Inland Revenue, in relation to payments falling to be made by them;

and any determination by the Department under that subsection must be made in accordance with any directions given by the Department of Finance and Personnel.]

(3) The payments mentioned in subsection (2) above are the following, that is to say—

(a) any such payments falling to be made by way of adjustment under [<sup>F77</sup>subsection (1) (b)] above;

(b) any such payments falling to be made by way of adjustment in consequence of the operation of any enactment or regulations relating to child benefit—

(i) out of the National Insurance Fund into the Consolidated Fund, or

(ii) into the National Insurance Fund out of money appropriated by Measure; and

(c) any such payments falling to be made by way of adjustment in circumstances other than those mentioned in subsection (1) or paragraph (b) above—

(i) out of the National Insurance Fund either to the Department or another government department or into the Consolidated Fund; or

(ii) into the National Insurance Fund out of money appropriated by Measure.

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- (4) In relation to payments falling within paragraph (a) or (c) of subsection (3) above, subsection (2) above only applies in such cases or classes of case as may be <sup>F78</sup>specified—
- (a) in relation to payments falling to be made by the Department, by the Department by order made with the concurrence of the Inland Revenue, or
  - (b) in relation to payments falling to be made by the Inland Revenue, by the Inland Revenue by order].
- <sup>F79</sup>(5) There shall be paid out of the National Insurance Fund into the Consolidated Fund, at such times and in such manner as the Treasury may direct—
- <sup>F80</sup>(a) [such sums as the Inland Revenue may estimate to be the amount of the administrative expenses incurred by them as mentioned in section 143(2)(a) above <sup>F81</sup>, or in carrying into effect any] <sup>F82</sup>[relevant legislation], excluding any expenses which the Treasury may direct, or any statutory provision may require, to be excluded from the Inland Revenue’s estimate under this subsection, and]
  - (b) such sums as the Department may estimate (in accordance with any directions given by the Department of Finance and Personnel) to be the amount of the administrative expenses incurred as mentioned in section 143(2)(a) <sup>F83</sup>or (aa)] above by any government department other than the Inland Revenue, excluding the expenses specified in subsection (6) below.
- [ There shall be excluded from the estimate under subsection (5)(a) above any expenses <sup>F84</sup>(5A) attributable to the carrying into effect of provisions of this Act so far as relating to state pension credit.]
- [ In subsection (5)(a) “relevant legislation” means—
- <sup>F85</sup>(5B) (a) legislation relating to ordinary statutory paternity pay, additional statutory paternity pay or statutory adoption pay,
  - (b) the National Insurance Contributions Act 2014, or
  - (c) the National Insurance Contributions Act 2015.]
- (6) The expenses excluded from the estimate under subsection (5)(b) above are —
- (a) expenses attributable to the carrying into effect of provisions of the Contributions and Benefits Act or this Act relating to <sup>F86</sup>[state pension credit <sup>F87</sup>, income-related employment and support allowance] <sup>F88</sup>, universal credit] or] the benefits which by virtue of section 143(2) above are payable out of money appropriated by Measure; and
  - (b) any other category of expenses which the Department of Finance and Personnel may direct, or any statutory provision may require, to be excluded from the Department’s estimate under subsection (5)(b) above;
- but none of the administrative expenses of the Christmas bonus shall be excluded from that estimate by virtue of paragraph (a) or (b) above.
- (7) In this section “Consolidated Fund” means the Consolidated Fund of Northern Ireland or the Consolidated Fund of the United Kingdom as appropriate.]

#### Textual Amendments

- F67** S. 145(1) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(2)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

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- F68** Words in s. 145(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 47(2)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F69** S. 145(1)(a)(i)(ii) omitted (retrospective to 5.10.1999) by virtue of 1999 c. 30, s. 81, **Sch. 11 para. 18** (the amendments being in place of those made by 1999 c. 10, **Sch. 3 para. 49(3)**); and those same subparas. repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch. 13 Pt. VII**; S.I. 1999/3420, art. 4
- F70** Words in s. 145(1)(a)(iii) inserted (2.5.2016 for specified purposes) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), **Sch. 2 para. 21(a)**; S.R. 2016/215, art. 2(2)(c)(v)(dd)
- F71** Words in s. 145(1)(a)(iii) inserted (20.6.2016) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), **Sch. 9 para. 22**; S.R. 2016/215, art. 3(2)
- F72** Word at the end of s. 145(1)(b)(i) repealed (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)), arts. 1(2)(3), **art. 7(2)(a)(i)**; S.R. 2002/356, **art. 2(2)**, **Sch. 1 Pt. II**
- F73** S. 145(1)(b)(iii)-(v) substituted for s. 145(1)(b)(iii)-(iv) (1.10.2010) by The Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947), art. 1(3), **Sch. 1 para. 26(2)**; S.R. 2010/295, art. 3(d)
- F74** S. 145(1)(b)(iii)-(v) substituted (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in force) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), **Sch. 1 para. 3(5)(a)**; S.R. 2015/86, arts. 3(2)(i), 4(2)(h), 5 (with art. 7(2))
- F75** Words in s. 145(2) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(3)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F76** S. 145(2A) inserted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(4)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F77** Words in s. 145(3)(a) substituted (retrospective to 5.10.1999) by 1999 c. 30, s. 81, **Sch. 11 para. 18** (the amendment being in place of that made by 1999 c. 10, **Sch. 3 para. 49(3)**)
- F78** S. 145(4)(a)(b) substituted for words in s. 145(4) (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 47(3)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F79** S. 145(5)-(7) substituted for s. 145(5) (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(6)** (subject to transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F80** S. 145(5)(a): By Work and Families Act (Northern Ireland) 2015 (c. 1 (N.I.)), s. 23(1), **Sch. 1 para. 3(5)(b)**; S.R. 2015/86, **art. 3(2)(i)(5)**, 4(2)(h)(5) (with art. 7(2)), it is provided that (15.3.2015 for specified purposes, 5.4.2015 in so far as not already in force) for the words "ordinary statutory paternity pay, additional statutory paternity pay or statutory adoption pay" there shall be substituted the words "statutory paternity pay, statutory adoption pay or statutory shared parental pay"
- F81** Words in s. 145(5)(a) inserted (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)), **art. 7(2)(b)**; S.R. 2002/356, **art. 2(2)**, **Sch. 1 Pt. II**
- F82** Words in s. 145(5)(a) substituted (12.2.2015) by National Insurance Contributions Act 2015 (c. 5), s. **7(2)(a)**
- F83** Words in s. 145(5)(b) inserted (1.12.2000) by S.I. 1999/3147 (N.I. 11), art. 74, **Sch. 9 para. 16** (with art. 75); S.R. 2000/133, art. 2(3)(d), **Sch. Pt. IV**
- F84** S. 145(5A) inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act (Northern Ireland) 2002 (c. 14), ss. 14, 21(2), **Sch. 2 Pt. 2 para. 16(a)**; S.R. 2002/366, **art. 2(1)**; S.R. 2003/373, art. 2
- F85** S. 145(5B) inserted (12.2.2015) by National Insurance Contributions Act 2015 (c. 5), s. **7(2)(b)**
- F86** Words in s. 145(6)(a) inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act (Northern Ireland) 2002 (c. 14), ss. 14, 21(2), **Sch. 2 Pt. 2 para. 16(b)**; S.R. 2002/366, **art. 2(1)**; S.R. 2003/373, art. 2
- F87** Words in s. 145(6)(a) inserted (27.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. **60(1)**, **Sch. 3 para. 4(23)**; S.R. 2008/276, art. 2(2)(d), **Sch. Pt. 2**
- F88** Words in s. 145(6)(a) inserted (2.5.2016 for specified purposes) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), **Sch. 2 para. 21(b)**; S.R. 2016/215, art. 2(2)(c)(v)(dd)

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#### **146 The social fund.**

- (1) The fund known as the social fund shall continue in being by that name.
- (2) The social fund shall continue to be maintained under the control and management of the Department and payments out of it shall be made by the Department.
- (3) The Department shall make payments into the social fund of such amounts, at such times and in such manner as the Department may with the approval of the Department of Finance and Personnel determine.
- (4) Accounts of the social fund shall be prepared in such form, and in such manner and at such times, as the Department of Finance and Personnel may direct, and the Comptroller and Auditor General for Northern Ireland shall examine and certify every such account and shall lay copies of it, together with his report, before the Assembly.
- (5) The Department shall prepare an annual report on the social fund.
- (6) A copy of every such report shall be laid before the Assembly.

#### **147 Allocations from social fund.**

- (1) The Department shall allocate amounts for payments from the social fund such as are mentioned in section 134(1)(b) of the Contributions and Benefits Act [<sup>F89</sup>(in this section referred to as “section 134(1)(b) payments”)] .
- (2) The Department may specify the amounts either as sums of money or by reference to money falling into the social fund on the repayment or partial repayment of loans, or partly in the former and partly in the latter manner.
- (3) Allocations—
  - [<sup>F90</sup>(a) may be for all section 134(1)(b) payments or for any description of such payments;]
  - (b) may be of different amounts for [<sup>F91</sup>payments of different descriptions] ;
  - (c) may be made at such time or times as the Department considers appropriate; and
  - (d) may be in addition to any other allocation<sup>F92</sup>....
- [<sup>F93</sup>(3A) Without prejudice to the generality of subsection (3)(a) above, descriptions of section 134(1)(b) payments may, in particular, be framed by reference to—
  - (a) the purposes for which payments are made;
  - (b) the persons by whom payments are made (including where such persons are located);
  - (c) the persons to whom payments are made (including where such persons are located).]
- (4) The Department may at any time re-allocate amounts previously allocated, and subsections (2) and (3) above shall have effect in relation to a re-allocation as they have effect in relation to an allocation.
- (5) The Department may give general directions to [<sup>F94</sup>appropriate officers] or groups of [<sup>F94</sup>appropriate officers], or to any class of [<sup>F94</sup>appropriate officers], with respect to the control and management by [<sup>F94</sup>appropriate officers] or groups of [<sup>F94</sup>appropriate officers] of [<sup>F95</sup>any amounts allocated to them] under this section.

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[<sup>F96</sup>(6) In this section “appropriate officer” means an officer of the Department who, acting under its authority, is exercising functions of the Department in relation to [<sup>F97</sup>section 134(1)(b) payments] .]

#### Textual Amendments

- F89** Words in s. 147(1) inserted (29.6.2007) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), [ss. 51\(2\)](#), [60\(2\)\(a\)](#)
- F90** S. 147(3)(a) substituted (29.6.2007) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), [ss. 51\(3\)\(a\)](#), [60\(2\)\(a\)](#)
- F91** Words in s. 147(3)(b) substituted (29.6.2007) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), [ss. 51\(3\)\(b\)](#), [60\(2\)\(a\)](#)
- F92** Words in s. 147(3)(d) repealed (29.6.2007) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), [ss. 51\(3\)\(c\)](#), [60\(2\)\(a\)](#), [Sch. 8](#)
- F93** S. 147(3A) inserted (29.6.2007) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), [ss. 51\(4\)](#), [60\(2\)\(a\)](#)
- F94** Words in s. 147(5) substituted (29.11.1999 for certain purposes, otherwise *prosp.*) by [S.I. 1998/1506 \(N.I. 10\)](#), [arts. 1](#), [78\(1\)](#), [Sch. 6 para. 80\(2\)](#); [S.R. 1999/472](#), [art. 2\(1\)](#), [Sch. 1](#) (with [arts. 20-22](#)) (subject to [art. 2\(2\)](#) of the said [S.R. 1999/472](#))
- F95** Words in s. 147(5) substituted (29.6.2007) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), [s. 60\(2\)\(c\)](#), [Sch. 7 para. 2\(3\)](#)
- F96** S. 147(6) inserted (29.11.1999 for certain purposes, otherwise *prosp.*) by [S.I. 1998/1506](#), [arts. 1](#), [78\(1\)](#), [Sch. 6 para. 80\(3\)](#); [S.R. 1999/472](#), [art. 2\(1\)](#), [Sch. 1](#) (with [arts. 20-22](#)) (subject to [art. 2\(2\)](#) of the said [S.R. 1999/472](#))
- F97** Words in s. 147(6) substituted (29.6.2007) by [Welfare Reform Act \(Northern Ireland\) 2007 \(c. 2\)](#), [s. 60\(2\)\(c\)](#), [Sch. 7 para. 2\(4\)](#)

#### 148 Adjustments between social fund and other sources of finance.

- (1) There shall be made—
- out of the social fund into the Consolidated Fund or the National Insurance Fund;
  - into the social fund out of money appropriated by Measure or the National Insurance Fund,

such payments by way of adjustment as the Department determines (in accordance with any directions of the Department of Finance and Personnel) to be appropriate in consequence of any statutory provision relating to the repayment or offsetting of a benefit under the Contributions and Benefits Act [<sup>F98</sup>or the State Pension Credit Act (Northern Ireland) 2002] .

- (2) Where in any other circumstances payments fall to be made by way of adjustment—
- out of the social fund into the Consolidated Fund or the National Insurance Fund; or
  - into the social fund out of money appropriated by Measure or the National Insurance Fund,

then, in such cases or classes of case as may be specified by the Department by order, the amount of the payments to be made shall be taken to be such, and payments on account of it shall be made at such times and in such manner, as may be determined by the Department in accordance with any direction given by the Department of Finance and Personnel.

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#### **Textual Amendments**

**F98** Words in s. 148(1) inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14\)](#), ss. 14, 21(2), [Sch. 2 Pt. 2 para. 17](#); S.R. 2002/366, [art. 2\(1\)](#); S.R. 2003/373, art. 2

**Status:**

Point in time view as at 20/06/2016.

**Changes to legislation:**

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