
STATUTORY INSTRUMENTS

1998 No. 1506

The Social Security (Northern Ireland) Order 1998

**PART III
CONTRIBUTIONS**

Amendments of the Contributions and Benefits Act

Recovery of primary Class 1 contributions by secondary contributors

52. In paragraph 3 of Schedule 1 to the Contributions and Benefits Act (supplementary provisions as to contributions)—

- (a) in sub-paragraph (3), for the words from “and notwithstanding” to “any enactment” there shall be substituted the words “and, subject to sub-paragraph (4) below but notwithstanding any other provision in any enactment”;
- (b) after that sub-paragraph there shall be added the following sub-paragraphs—
 - “(4) Sub-paragraph (5) below applies in a case where—
 - (a) a person (“the employee”) ceases in a particular tax year (“the cessation year”) to be employed by a particular employer (“the employer”); and
 - (b) the employee receives from the employer in the cessation year, after the cessation of the employment, earnings in a form other than money (“non-monetary earnings”).
 - (5) If and to the extent that regulations so provide, the employer may recover from the employee in such manner as may be prescribed any primary Class 1 contributions paid or to be paid by him on the employee’s behalf in respect of—
 - (a) the non-monetary earnings mentioned in sub-paragraph (4) above; or
 - (b) any non-monetary earnings received by the employee from the employer in the cessation year before the cessation of the employment,
which he was unable to recover by deduction from the employee’s earnings.”.