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## STATUTORY INSTRUMENTS

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# 1998 No. 1506

## The Social Security (Northern Ireland) Order 1998

### PART III CONTRIBUTIONS

#### *Amendments of the Administration Act*

#### **Breach of regulations**

**56.** For section 107 of the Administration Act there shall be substituted the following section—

**“Breach of regulations.**

**107.**—(1) Regulations and schemes under any of the legislation to which section 104 above applies may provide that any person who contravenes, or fails to comply with, any provision contained in regulations made under that legislation—

- (a) in the case of a provision relating to contributions, shall be liable to a penalty;
- (b) in any other case, shall be guilty of an offence under that legislation.

(2) Any regulations or scheme making such provision as is mentioned in subsection (1)

(a) above shall—

- (a) prescribe the amount or rate of penalty, or provide for how it is to be ascertained;
- (b) provide for the penalty to be imposed by the Department—
  - (i) within 6 years after the date on which the penalty is incurred; or
  - (ii) where the amount of the penalty is to be ascertained by reference to the amount of any contributions payable, at any later time within 3 years after the final determination of the amount of those contributions;
- (c) provide for determining the date on which, for the purposes of paragraph (b) above, the penalty is incurred;
- (d) prescribe the means by which the penalty is to be enforced; and
- (e) provide for enabling the Department, in its discretion, to mitigate or to remit any such penalty, or to stay or to compound any proceedings for a penalty.

(3) A person guilty of such an offence as is mentioned in subsection (1)(b) above shall be liable on summary conviction—

- (a) to a fine not exceeding level 3 on the standard scale;
- (b) in the case of an offence of continuing a contravention or failure after conviction, to a fine not exceeding £40 for each day on which it is so continued.

(4) Any provision contained in regulations which authorises statutory sick pay or statutory maternity pay to be set off against secondary Class 1 contributions is not a provision relating to contributions for the purposes of this section.”

**Changes to legislation:**

The Social Security (Northern Ireland) Order 1998, Section 56 is up to date with all changes known to be in force on or before 16 June 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- power to am. (prosp.) by [1998 c. 47 s.87](#)

**Changes and effects yet to be applied to the whole Order associated Parts and Chapters:**

- Act amended by [1999 c. 10 s.1\(2\)Sch.1 paras.16\(r\)](#)

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- Sch. 2 para. 7A and cross-heading inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 41\(3\)](#)
- Sch. 3 para. 3A inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 42](#)
- art. 38(1A) inserted by [2010 c. 13 \(N.I.\) s. 16\(2\)](#)