

## SCHEDULES

### SCHEDULE 3

#### DECISIONS AGAINST WHICH AN APPEAL LIES

#### PART II

#### CONTRIBUTIONS DECISIONS

##### *Categorisation of earners*

10. A decision whether a person is an earner.
11. If so, a decision as to the category of earners in which the person is to be included.

##### *Compulsory contributions*

12. A decision whether a person is liable to pay contributions of any particular class.
13. If so, a decision as to the amount that the person is liable to pay.

##### *Voluntary contributions*

14. A decision whether a person is entitled to pay contributions of any particular class that he is not liable to pay.
15. If so, a decision as to the amount that the person is entitled to pay.

##### *Responsibilities at home*

16. A decision whether a person was (within the meaning of regulations) precluded from regular employment by responsibilities at home.

##### *Earnings and contributions credits*

17. A decision whether a person is entitled to be credited with earnings or contributions in accordance with regulations made under section 22(5) of the Contributions and Benefits Act.

##### *Statutory sick pay*

18. A decision whether an employer is entitled to make any deduction from his contributions payments in accordance with an order under section 155A of the Contributions and Benefits Act.
19. If so, a decision as to the amount that he is entitled to deduct.

**Status:** This is the original version (as it was originally made).

*Statutory maternity pay*

**20.** A decision whether an employer is entitled to make any deduction from his contributions payments in accordance with regulations under section 163 of the Contributions and Benefits Act.

**21.** If so, a decision as to the amount that he is entitled to deduct.

*Liability of directors, etc. for company's contributions*

**22.** Subject to the provisions of section 115C of the Administration Act, a decision as to the issue and content of a notice under section 115B(2) of that Act.

*Preserved rights to benefit, etc.*

**23.** A decision falling to be made by virtue of regulations under paragraph 15 of Schedule 3 to the Social Security (Consequential Provisions) (Northern Ireland) Act 1992.

*Employment of long-term unemployed*

**24.** A decision falling to be made under Article 29 of the Jobseekers Order.

*Interest and penalties*

**25.** A decision whether a person is liable to pay interest under paragraph 7B(2)(e) or (i) of Schedule 1 to the Contributions and Benefits Act.

**26.** A decision whether a person is liable to a penalty under—

- (a) paragraph 7A(2) or 7B(2)(h) of Schedule 1 to the Contributions and Benefits Act; or
- (b) section 107(1)(a) or 108A(1) of the Administration Act.

**27.** A decision whether to charge any interest or penalty under paragraph 7C(1) of Schedule 1 to the Contributions and Benefits Act.

**28.** A decision as to the amount of interest or penalty payable under any of the provisions mentioned in paragraphs 25 to 27, except in so far as the decision relates to the exercise of the discretion under—

- (a) paragraph 7A(3)(e) or 7B(5)(e) of Schedule 1 to the Contributions and Benefits Act; or
- (b) section 107(2)(e) or 108A(3)(e) of the Administration Act.

*Power to prescribe other decisions*

**29.** Such other decisions relating to contributions as may be prescribed.