



Social Security Contributions and Benefits Act 1992

1992 CHAPTER 4

^{F1}PART VI

MISCELLANEOUS PROVISIONS RELATING TO PARTS I TO V

Textual Amendments

- F1** Pt. 6 modified (6.4.2001) by [The Social Security \(Contributions\) Regulations 2001 \(S.I. 2001/1004\)](#), regs. 1(1), **125** (as amended (6.4.2017) by [S.I. 2017/416](#), regs. 1(2), **2**; (6.4.2019) by [S.I. 2019/555](#), regs. 1(2), **2**)

Earnings

112 Certain sums to be earnings.

- (1) [^{F2}The Treasury may by regulations made with the concurrence of the Secretary of State] provide—
- (a) that any employment protection entitlement shall be deemed for the purposes of Parts I to V of this Act to be earnings payable by and to such persons as are prescribed and to be so payable in respect of such periods as are prescribed; and
 - (b) that those periods shall, so far as they are not periods of employment, be deemed for those purposes to be periods of employment.
- (2) In subsection (1) above “employment protection entitlement” means—
- (a) any sum, or a prescribed part of any sum, mentioned in subsection (3) below; and
 - (b) prescribed amounts which the regulations provide are to be treated as related to any of those sums.

Status: Point in time view as at 29/08/2022.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Part VI is up to date with all changes known to be in force on or before 07 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)

[^{F3}(2A) Regulations under subsection (2) above shall be made by the Treasury with the concurrence of the Secretary of State.]

- (3) The sums referred to in subsection (2) above are the following—
- (a) a sum payable in respect of arrears of pay in pursuance of an order for reinstatement or re-engagement under [^{F4}the Employment Rights Act 1996];
 - (b) a sum payable by way of pay in pursuance of an order under that Act [^{F5}or the Trade Union and Labour Relations (Consolidation) Act 1992] for the continuation of a contract of employment;
 - (c) a sum payable by way of remuneration in pursuance of a protective award under [^{F6}the Trade Union and Labour Relations (Consolidation) Act 1992].

Textual Amendments

- F2** Words in s. 112(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 21\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F3** S. 112(2A) inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 21\(3\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F4** Words in s. 112(3)(a) substituted (22.8.1996) by [Employment Rights Act 1996 \(c. 18\), s. 243, Sch. 1 para. 51\(4\)\(a\)](#) (with s. 241, Sch. 2)
- F5** Words in s. 112(3)(b) inserted (22.8.1996) by [Employment Rights Act 1996 \(c. 18\), s. 243, Sch. 1 para. 51\(4\)\(b\)](#) (with s. 241, Sch. 2)
- F6** Words in s. 112(3)(c) substituted (22.8.1996) by [Employment Rights Act 1996 \(c. 18\), s. 243, Sch. 1 para. 51\(4\)\(c\)](#) (with s. 241, Sch. 2)

Disqualification and suspension

113 General provisions as to disqualification and suspension.

- (1) Except where regulations otherwise provide, a person shall be disqualified for receiving any benefit under Parts II to V of this Act, and an increase of such benefit shall not be payable in respect of any person as the beneficiary's [^{F7}wife, husband or civil partner.] for any period during which the person—
- (a) is absent from Great Britain; or
 - (b) is undergoing imprisonment or detention in legal custody.
- (2) Regulations may provide for suspending payment of such benefit to a person during any period in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution.
- (3) Regulations may provide for a person who would be entitled to any such benefit but for the operation of any provision of this Act [^{F8}, the Administration Act or Chapter II of Part I of the Social Security Act 1998] to be treated as if entitled to it for the purposes of any rights or obligations (whether his own or another's) which depend on his entitlement, other than the right to payment of the benefit.

Textual Amendments

- F7** Words in s. 113(1) substituted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\), s. 263\(8\)\(d\), Sch. 24 para. 38](#); S.I. 2005/3175, art. 2(1), Sch. 1

Status: Point in time view as at 29/08/2022.

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F8 Words in s. 113(3) substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\)](#), s. 87(2), [Sch. 7 para. 66](#); [S.I. 1999/1958](#), art. 2(1)(b), [Sch. 1 \(with arts. 3-5\)](#); [S.I. 1999/2422](#), art. 2(c), [Sch. 1 \(with Sch. 14\)](#); [S.I. 1999/2860](#), art. 2(c), [Sch. 1 \(with Schs. 16-18\)](#); [S.I. 1999/3178](#), art. 2(1)(a)(2), [Sch. 1 \(with Schs. 21-23\)](#)

Persons maintaining dependants etc.

114 Persons maintaining dependants, etc.

- (1) Regulations may provide for determining the circumstances in which a person is or is not to be taken, for the purposes of Parts II to V of this Act—
 - (a) to be wholly or mainly, or to a substantial extent, maintaining, or to be contributing at any weekly rate to the maintenance of, another person; or
 - (b) to be, or have been, contributing at any weekly rate to the cost of providing for a child [^{F9}or qualifying young person].
- (2) Regulations under this section may provide, for the purposes of the provisions relating to an increase of benefit under Parts II to V of this Act in respect of a [^{F10}wife, civil partner] or other adult dependant, that where—
 - (a) a person is partly maintained by each of two or more beneficiaries, each of whom would be entitled to such an increase in respect of that person if he were wholly or mainly maintaining that person, and
 - (b) the contributions made by those two or more beneficiaries towards the maintenance of that person amount in the aggregate to sums which would, if they had been contributed by one of those beneficiaries, have been sufficient to satisfy the requirements of regulations under this section,that person shall be taken to be wholly or mainly maintained by such of those beneficiaries as may be prescribed.
- (3) Regulations may provide for any sum or sums paid by a person by way of contribution towards either or both of the following, that is to say—
 - (a) the maintenance of his or her spouse [^{F11}or civil partner], and
 - (b) the cost of providing for one or more children [^{F12}or qualifying young persons],to be treated for the purposes of any of the provisions of this Act specified in subsection (4) below as such contributions, of such respective amounts equal in the aggregate to the said sum or sums, in respect of such persons, as may be determined in accordance with the regulations so as to secure as large a payment as possible by way of benefit in respect of the dependants.
- (4) The provisions in question are sections 56, ^{F13}... ^{F14}..., 86 and paragraphs 5 and 6 of Schedule 7 to this Act.

Textual Amendments

- F9** Words in s. 114(1) inserted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), [Sch. 1 para. 7\(2\)](#)
- F10** Words in s. 114(2) substituted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 39\(a\)](#); [S.I. 2005/3175](#), art. 2(1), [Sch. 1](#)
- F11** Words in s. 114(3)(a) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\)](#), s. 263(8)(d), [Sch. 24 para. 39\(b\)](#); [S.I. 2005/3175](#), art. 2(1), [Sch. 1](#)

Status: Point in time view as at 29/08/2022.

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- F12** Words in s. 114(3) inserted (10.4.2006) by **Child Benefit Act 2005 (c. 6), s. 6(2), Sch. 1 para. 7(3)**
- F13** Word in s. 114(4) repealed (6.4.2010) by **Welfare Reform Act 2009 (c. 24), s. 61(2), Sch. 7 Pt. 2**
- F14** Words in s. 114(4) repealed (6.4.2010 with savings until 6.4.2020) by **Pensions Act 2007 (c. 22), ss. 4(4), 27(4)(b), Sch. 1 para. 16, Sch. 7 Pt. 2 (with s. 4(5)-(8))**

Special cases

115 Crown employment - Parts I to VI.

- (1) Subject to the provisions of this section, Parts I to V and this Part of this Act apply to persons employed by or under the Crown in like manner as if they were employed by a private person.
- (2) Subsection (1) above does not apply to persons serving as members of Her Majesty's forces in their capacity as such.
- (3) Employment as a member of Her Majesty's forces and any other prescribed employment under the Crown are not, and are not to be treated as, employed earner's employment for any of the purposes of Part V of this Act.
- (4) The references to Parts I to V of this Act in this section and sections 116, 117, 119, 120 and 121 below do not include references to section 111 above.

116 Her Majesty's forces.

- (1) Subject to section 115(2) and (3) above and to this section, a person who is serving as a member of Her Majesty's forces shall, while he is so serving, be treated as an employed earner, in respect of his membership of those forces, for the purposes—
 - (a) of Parts I to V and this Part of this Act; and
 - (b) of any provision of the Administration Act in its application to him as an employed earner.
- (2) [^{F15}The Treasury may with the concurrence of the Secretary of State] make regulations modifying Parts I to V and this Part of this Act [^{F16}and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999], and any [^{F17}provisions of Chapter II of Part I of the Social Security Act 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F18}the Treasury think] proper, in their application to persons who are or have been members of Her Majesty's forces; and regulations under this section may in particular provide^{F19}, in the case of persons who are employed earners in respect of their membership of those forces, for reducing the rate of the contributions payable in respect of their employment and for determining—
 - (a) the amounts payable on account of those contributions by the Secretary of State and the time and manner of payment, and
 - (b) the deduction (if any) to be made on account of those contributions from the pay of those persons.]
- (3) For the purposes of Parts I to V and this Part of this Act, Her Majesty's forces shall be taken to consist of such establishments and organisations as may be prescribed [^{F20}by regulations made by the Treasury with the concurrence of the Secretary of State], being establishments and organisations in which persons serve under the control of the Defence Council.

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Extent Information

E1 S. 116(2) extends to Northern Ireland see s. 177(5)(6)

Textual Amendments

F15 Words in s. 116(2) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 22\(2\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

F16 Words in s. 116(2) inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 5](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

F17 Words in s. 116(2) substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 67](#); S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with arts. 3-5); S.I. 1999/2422, art. 2(c), Sch. 1 (with Sch. 14); S.I. 1999/2860, art. 2(c), Sch. 1 (with Schs. 16-18); S.I. 1999/3178, art. 2(1)(a)(2), Sch. 1 (with Schs. 21-23)

F18 Words in s. 116(2) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 22\(2\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

F19 Words in s. 116(2) substituted (7.10.1996) by [Jobseekers Act 1995 \(c. 18\), s. 41\(2\), Sch. 2 para. 28](#); S.I. 1996/2208, art. 2(b)

F20 Words in s. 116(3) inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 22\(3\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

117 Mariners, airmen, etc.

- (1) [^{F21}The Treasury may with the concurrence of the Secretary of State] make regulations modifying provisions of Parts I to V and this Part of this Act [^{F22}and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999], and any [^{F23}provisions of Chapter II of Part I of the Social Security Act 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F24}the Treasury think] proper, in their application to persons who are or have been, or are to be, employed on board any ship, vessel, hovercraft or aircraft.
- (2) Regulations under subsection (1) above may in particular provide—
 - (a) for any such provision to apply to such persons, notwithstanding that it would not otherwise apply;
 - (b) for excepting such persons from the application of any such provision where they neither are domiciled nor have a place of residence in any part of Great Britain;
 - (c) for requiring the payment of secondary Class 1 contributions in respect of such persons, whether or not they are (within the meaning of Part I of this Act) employed earners;
 - (d) for the taking of evidence, for the purposes of any claim to benefit, in a country or territory outside Great Britain, by a British consular official or such other person as may be prescribed;
 - (e) for enabling persons who are or have been so employed to authorise the payment of the whole or any part of any benefit to which they are or may become entitled to such of their dependants as may be prescribed.

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Textual Amendments

- F21** Words in s. 117(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 23\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F22** Words in s. 117(1) inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 6](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F23** Words in s. 117(1) substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 68](#); S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with arts. 3-5); S.I. 1999/2422, art. 2(c), Sch. 1 (with Sch. 14); S.I. 1999/2860, art. 2(c), Sch. 1 (with Schs. 16-18); S.I. 1999/3178, art. 2(1)(a)(2), Sch. 1 (with Schs. 21-23)
- F24** Words in s. 117(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 23\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

118 Married women and widows.

[^{F25}The Treasury may with the concurrence of the Secretary of State] make regulations modifying any of the following provisions of this Act, namely—

- (a) Part I;
- (b) Part II (except section 60); and
- (c) Parts III and IV,

in such manner as [^{F26}the Treasury think] proper, in their application to women who are or have been married.

Textual Amendments

- F25** Words in s. 118 substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 24\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F26** Words in s. 118 substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 24\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

119 Persons outside Great Britain.

[^{F27}The Treasury may with the concurrence of the Secretary of State] make regulations modifying Parts I to V of this Act [^{F28}and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999], and any [^{F29}provisions of Chapter II of Part I of the Social Security Act 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F30}the Treasury think] proper, in their application to persons who are or have been outside Great Britain at any prescribed time or in any prescribed circumstances.

Textual Amendments

- F27** Words in s. 119 substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 25\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F28** Words in s. 119 inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 7](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)

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- F29** Words in s. 119 substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998](#) (c. 14), s. 87(2), [Sch. 7 para. 69](#); S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with arts. 3-5); S.I. 1999/2422, art. 2(c), Sch. 1 (with Sch. 14); S.I. 1999/2860, art. 2(c), Sch. 1 (with Schs. 16-18); S.I. 1999/3178, art. 2(1)(a)(2), Sch. 1 (with Schs. 21-23)
- F30** Words in s. 119 substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999](#) (c. 2), s. 28(3), [Sch. 3 para. 25\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

120 Employment at sea (continental shelf operations).

- (1) [^{F31}The Treasury may with the concurrence of the Secretary of State] make regulations modifying Parts I to V and this Part of this Act [^{F32}and Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999], and any [^{F33}provisions of Chapter II of Part I of the Social Security Act 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F34}the Treasury think] proper, in their application to persons [^{F35}(“continental shelf workers”)] in any prescribed employment (whether under a contract of service or not) in connection with continental shelf operations.
- (2) “Continental shelf operations” means any activities which, if paragraphs (a) and (d) of [^{F36}subsection (8) of section 11 of the Petroleum Act 1998] (application of civil law to certain offshore activities) were omitted, would nevertheless fall within subsection (2) of that section.
- (3) In particular (but without prejudice to the generality of subsection (1) above), [^{F37}regulations under subsection (1)] may provide for any prescribed provision of Parts I to V and this Part of this Act to apply to any [^{F38}continental shelf worker] notwithstanding that he does not fall within the description of an employed or self-employed earner, or does not fulfil the conditions prescribed under section 1(6) above as to residence or presence in Great Britain.
- [^{F39}(4) The Treasury may also, by regulations, make provision for, and in connection with, the issue by Her Majesty's Revenue and Customs of certificates to prescribed persons who are, by virtue of regulations under subsection (1), to be treated as the secondary contributor in relation to the payment of earnings to or for the benefit of one or more continental shelf workers—
- (a) confirming that the prescribed person's liabilities to pay contributions in respect of the continental shelf workers specified or described in the certificate are being met by another person, and
 - (b) discharging the prescribed person, while the certificate is in force, from liability to make any payments in respect of the contributions, in the event that the other person fails to pay them in full.
- (5) Regulations under subsection (4) may, in particular, make provision about—
- (a) applying for a certificate;
 - (b) the circumstances in which a certificate may, or must, be issued or cancelled;
 - (c) the form and content of a certificate;
 - (d) the effect of a certificate (including provision modifying the effect mentioned in subsection (4)(b) or specifying further effects);
 - (e) the effect of cancelling a certificate.]

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Textual Amendments

- F31** Words in s. 120(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 26\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F32** Words in s. 120(1) inserted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 8](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F33** Words in s. 120(1) substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 70](#); S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with arts. 3-5); S.I. 1999/2422, art. 2(c), Sch. 1 (with Sch. 14); S.I. 1999/2860, art. 2(c), Sch. 1 (with Schs. 16-18); S.I. 1999/3178, art. 2(1)(a)(2), Sch. 1 (with Schs. 21-23)
- F34** Words in s. 120(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 26\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F35** Words in s. 120(1) inserted (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\), s. 12\(2\)](#)
- F36** Words in s. 120(2) substituted (15.2.1999) by [Petroleum Act 1998 \(c. 17\), s. 52\(4\), Sch. 4 para. 30](#) (with s. 49, Sch. 3); S.I. 1999/161, art. 2(1)
- F37** Words in s. 120(3) substituted (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\), s. 12\(3\)\(a\)](#)
- F38** Words in s. 120(3) substituted (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\), s. 12\(3\)\(b\)](#)
- F39** S. 120(4)(5) inserted (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\), s. 12\(4\)](#)

121 Treatment of certain marriages.

- (1) Regulations [^{F40}made by the Treasury with the concurrence of the Secretary of State] may provide—
- (a) for a voidable marriage which has been annulled, whether before or after the date when the regulations come into force, to be treated for the purposes of the provisions to which this subsection applies as if it had been a valid marriage which was terminated by divorce at the date of annulment;
 - [^{F41}(aa) for a voidable civil partnership which has been annulled, whether before or after the date when the regulations come into force, to be treated for the purposes of the provisions to which this subsection applies as if it had been a valid civil partnership which was dissolved at the date of annulment;]
 - (b) as to the circumstances in which, for the purposes of the enactments to which this section [^{F42}applies, a marriage during the subsistence of which a party to it is at any time married to more than one person is to be treated as having, or as not having, the same consequences as any other marriage.]
- (2) Subsection (1) above applies—
- (a) to any enactment contained in Parts I to V or this Part of this Act; and
 - (b) to regulations under any such enactment.

Textual Amendments

- F40** Words in s. 121(1) inserted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 27](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F41** S. 121(1)(aa) inserted (5.12.2005) by [Civil Partnership Act 2004 \(c. 33\), s. 263\(8\)\(d\), Sch. 24 para. 40](#); S.I. 2005/3175, art. 2(1), Sch. 1

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F42 Words in s. 121(1)(b) substituted (8.1.1996) by [Private International Law \(Miscellaneous Provisions\) Act 1995 \(c. 42\), s. 16\(2\), Sch. para. 4\(2\)](#) (with s. 8(3))

Modifications etc. (not altering text)

C1 S. 121 applied (7.2.1994) by [Pension Schemes Act 1993 \(c. 48\), ss. 167\(6\), 193\(2\)](#) (with s. 189, Schs. 6, 9); S.I. 1994/86, art. 2

Interpretation

122 Interpretation of Parts I to VI and supplementary provisions.

(1) In Parts I to V above and this Part of this Act, unless the context otherwise requires—

[^{F43}“additional Class 4 percentage” is to be construed in accordance with section 15(3ZA)(b) above;]

[^{F43}“additional primary percentage” is to be construed in accordance with section 8(2)(b) above;]

[^{F44}“adult disability payment” means disability assistance given in accordance with the Disability Assistance for Working Age People (Scotland) Regulations 2022;]

[^{F45}“age-related secondary percentage” is to be construed in accordance with section 9A(2) above;]

[^{F46}“Bank of England base rate” means—

(a) the rate announced from time to time by the Monetary Policy Committee of the Bank of England as the official dealing rate, being the rate at which the Bank is willing to enter into transactions for providing short term liquidity in the money markets, or

(b) where an order under section 19 of the Bank of England Act 1998 is in force, any equivalent rate determined by the Treasury under that section;]

“beneficiary”, in relation to any benefit, means the person entitled to that benefit;

“benefit” means—

(a) benefit under Parts II to V of this Act other than Old Cases payments;

(b) as respects any period before 1st July 1992 but not before 6th April 1975, benefit under Part II of the 1975 Act; or

(c) as respects any period before 6th April 1975, benefit under—

(i) the ^{M1}National Insurance Act 1946 ^{M2} or 1965; or

(ii) the ^{M3}National Insurance (Industrial Injuries) Act 1946 ^{M4} or 1965;

[^{F47}(For the meaning of “benefit” in Part 1, see also section 19B)]

[^{F48}“the benefits code” has the meaning given by section 63(1) of ITEPA 2003;]

[^{F49}“child” has the same meaning as in Part 9 of this Act;]

[^{F50}“child disability payment” means disability assistance given in accordance with the Disability Assistance for Children and Young People (Scotland) Regulations 2021 (S.S.I. 2021/174);]

“claim” is to be construed in accordance with “claimant”;

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“claimant”, in relation to benefit other than industrial injuries benefit, means a person who has claimed benefit;

“claimant”, in relation to industrial injuries benefit, means a person who has claimed industrial injuries benefit;

“contract of service” means any contract of service or apprenticeship whether written or oral and whether express or implied;

[^{F51}“contribution-based jobseeker’s allowance” has the same meaning as in the Jobseekers Act 1995;]

“current”, in relation to the lower and upper earnings limits [^{F52}and primary and secondary thresholds] under section 5(1) above, means for the time being in force;

[^{F53}“day of interruption of employment” has the meaning given by section 25A(1)(c) above;]

[^{F54}“deferred” and “period of deferment”—

- (a) in relation to a Category A or Category B retirement pension, have the meanings given by section 55(3), and
- (b) in relation to a shared additional pension, have the meanings given by section 55C(3);]

“earner” and “earnings” are to be construed in accordance with sections 3, 4 and 112 above;

“employed earner” has the meaning assigned to it by section 2 above;

“employment” includes any trade, business, profession, office or vocation and “employed” has a corresponding meaning;

[^{F48}“the employment income Parts of ITEPA 2003” means Parts 2 to [^{F55}7A] of that Act;]

“entitled”, in relation to any benefit, is to be construed in accordance with—

- (a) the provisions specifically relating to that benefit;
- (b) in the case of a benefit specified in section 20(1) above, section 21 above; and
- (c) sections 1 to 3 [^{F56}of the Administration Act and section 27 of the Social Security Act 1998];

^{F57}

[^{F58}“first appointed year” means such tax year, no earlier than 2002-03, as may be appointed by order, and “second appointed year” means such subsequent tax year as may be so appointed;]

[^{F59}“the flat rate introduction year” means such tax year as may be designated as such by order;]

[^{F48}“general earnings” has the meaning given by section 7 of ITEPA 2003 and accordingly sections 3 and 112 of this Act do not apply in relation to the word “earnings” when used in the expression “general earnings”];

“industrial injuries benefit” means benefit under Part V of this Act, other than under Schedule 8;

^{F60}

“the Inland Revenue” means the Commissioners of Inland Revenue;

[^{F48}“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;]

“late husband”, in relation to a woman who has been more than once married, means her last husband;

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“long-term benefit” has the meaning assigned to it by section 20(2) above;

“loss of physical faculty” includes disfigurement whether or not accompanied by any loss of physical faculty;

[^{F61}“lower earnings limit”, “upper earnings limit” [^{F62}“primary threshold” and “secondary threshold”] are to be construed in accordance with subsection (1) of section 5 above, and references to the lower or upper earnings limit, or to [^{F63}the primary or secondary] threshold, of a tax year are to whatever is (or was) for that year the limit or threshold in force under that subsection;]

[^{F64}“lower-paid employment as a minister of religion” has the meaning given by section 290D of ITEPA 2003;]

^{F60}

[^{F65}“main Class 4 percentage” is to be construed in accordance with section 15(3ZA) above;]

[^{F65}“main primary percentage” is to be construed in accordance with section 8(2) above;]

“medical examination” includes bacteriological and radiographical tests and similar investigations, and “medically examined” has a corresponding meaning;

“medical treatment” means medical, surgical or rehabilitative treatment (including any course or diet or other regimen), and references to a person receiving or submitting himself to medical treatment are to be construed accordingly;

“the Northern Ireland Department” means the Department of Health and Social Services for Northern Ireland;

“Old Cases payments” means payments under Part I or II of Schedule 8 to this Act;

[^{F66}“PAYE settlement agreement” has the same meaning as in [^{F67}Chapter 5 of Part 11 of ITEPA 2003];]

“payments by way of occupational or personal pension” means, in relation to a person, periodical payments which, in connection with the coming to an end of an employment of his, fall to be made to him-

- (a) out of money provided wholly or partly by the employer or under arrangements made by the employer; or
- (b) out of money provided under an enactment or instrument having the force of law in any part of the United Kingdom or elsewhere; or
- (c) under a personal pension scheme as defined in section 84(1) of the 1986 Act; or
- (d) [^{F68}under a pension scheme registered under section 153 of the Finance Act 2004; or]

and such other payments as are prescribed;

[^{F69}“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995];]

“pneumoconiosis” means fibrosis of the lungs due to silica dust, asbestos dust, or other dust, and includes the condition of the lungs known as dust-reticulation;

[^{F70}“PPF periodic payments” means—

- (a) any periodic compensation payments made in relation to a person, payable under the pension compensation provisions as specified in

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section 162(2) of the Pensions Act 2004 or Article 146(2) of the Pensions (Northern Ireland) Order 2005 (the pension compensation provisions);
or

(b) any periodic payments made in relation to a person, payable under section 166 of the Pensions Act 2004 or Article 150 of the Pensions (Northern Ireland) Order 2005 (duty to pay scheme benefits unpaid at assessment date etc.);]

“prescribe” means prescribe by regulations;

^{F71}

“qualifying earnings factor” means an earnings factor equal to the lower earnings limit for the tax year in question multiplied by 52;

[^{F72}“qualifying young person” has the same meaning as in Part 9 of this Act;]

[^{F73}“Regulation (EC) No 1408/71” means Council Regulation (EC) No 1408/71 of 14 June 1971 [^{F74}, as amended from time to time,] on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community;

“Regulation (EC) No 883/2004” means Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 [^{F75}, as amended from time to time,] on the coordination of social security systems;]

“relative” includes a person who is a relative by marriage [^{F76}or civil partnership];

“relevant accident” means the accident in respect of which industrial injuries benefit is claimed or payable;

“relevant injury” means the injury in respect of which industrial injuries benefit is claimed or payable;

“relevant loss of faculty” means—

(a) ^{F77}

(b) in relation to industrial injuries benefit, the loss of faculty resulting from the relevant injury;

[^{F78}“secondary percentage” is to be construed in accordance with section 9(2) above;]

“self-employed earner” has the meaning assigned to it by section 2 above;

“short-term benefit” has the meaning assigned to it by section 20(2) above;

“tax week” means one of the successive periods in a tax year beginning with the first day of that year and every seventh day thereafter, the last day of a tax year (or, in the case of a tax year ending in a leap year, the last two days) to be treated accordingly as a separate tax week;

“tax year” means the 12 months beginning with 6th April in any year, the expression “1978-79” meaning the tax year beginning with 6th April 1978, and any correspondingly framed reference to a pair of successive years being construed as a reference to the tax year beginning with 6th April in the earlier of them;

“trade or business” includes, in relation to a public or local authority, the exercise and performance of the powers and duties of that authority;

“trade union” means an association of employed earners;

[^{F79}“unit of additional pension” means a unit of additional pension for which a person has paid a Class 3A contribution under section 14A;]

[^{F80}“the upper accrual point” is £770;]

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“week”^{F81} ... means a period of 7 days beginning with Sunday;
[^{F82}“working life” has the meaning given by paragraph 5(8) of Schedule 3 to this Act].

^{F83}(1A)

- (2) Regulations [^{F84}made by the Treasury with the concurrence of the Secretary of State] may make provision modifying the meaning of “employment” for the purposes of any provision of Parts I to V and this Part of this Act.
- (3) Provision may be made [^{F85}by the Treasury by regulations made with the concurrence of the Secretary of State] as to the circumstances in which a person is to be treated as residing or not residing with another person for any of the purposes of Parts I to V and this Part of this Act and as to the circumstances in which persons are to be treated for any of those purposes as residing or not residing together.
- (4) A person who is residing with his spouse shall be treated for the purposes of Parts I to V and this Part of this Act as entitled to any child benefit to which his spouse is entitled.
- (5) Regulations may, for the purposes of any provision of those Parts under which the right to any benefit or increase of benefit depends on a person being or having been entitled to child benefit, make provision whereby a person is to be treated as if he were or had been so entitled or as if he were not or had not been so entitled.
- (6) For the purposes of Parts I to V and this Part of this Act a person is “permanently incapable of self-support” if (but only if) he is incapable of supporting himself by reason of physical or mental infirmity and is likely to remain so incapable for the remainder of his life.

[^{F86}(6A) The Treasury may by regulations prescribe an equivalent of the upper accrual point in relation to earners paid otherwise than weekly (and references in this or any other Act to “the prescribed equivalent”, in the context of the upper accrual point, are to the equivalent prescribed under this subsection in relation to such earners).

(6B) The power conferred by subsection (6A) includes power to prescribe an amount which exceeds by not more than £1 the amount which is the arithmetical equivalent of the upper accrual point.]

^{F87}(7)

^{F87}(8)

Textual Amendments

- F43** Words in s. 122(1) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 12\(2\)](#)
- F44** Words in s. 122(1) inserted (21.3.2022 with effect in accordance with reg. 1(1) of the amending S.I.) by [The Scotland Act 2016 \(Social Security\) \(Adult Disability Payment and Child Disability Payment\) \(Amendment\) Regulations 2022 \(S.I. 2022/335\), reg. 2\(4\)\(a\)](#)
- F45** Words in s. 122(1) inserted (6.4.2015) by [National Insurance Contributions Act 2014 \(c. 7\), s. 9\(4\)\(12\)](#)
- F46** Words in s. 122(1) inserted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by [Pensions Act 2004 \(c. 35\), s. 322\(3\)\(a\), Sch. 11 para. 18\(a\)](#)
- F47** Words in s. 122(1) inserted (6.4.2016) by [Pensions Act 2014 \(c. 19\), s. 56\(4\), Sch. 12 para. 7](#)
- F48** Words in s. 122(1) inserted (6.4.2003 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. 178\(2\) \(with Sch. 7\)](#)
- F49** Words in s. 122(1) substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\), s. 6\(2\), Sch. 1 para. 8\(2\)](#)

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- F50** Words in s. 122(1) substituted (21.3.2022 with effect in accordance with reg. 1(1) of the amending S.I.) by The Scotland Act 2016 (Social Security) (Adult Disability Payment and Child Disability Payment) (Amendment) Regulations 2022 (S.I. 2022/335), **reg. 2(4)(b)**
- F51** Words in s. 122(1) inserted (7.10.1996) by Jobseekers Act 1995 (c. 18), s. 41(2), **Sch. 2 para. 29**; S.I. 1996/2208, art. 2(b)
- F52** Words in s. 122(1) inserted (6.4.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(b), **Sch. 12 para. 77(2)**; S.I. 1999/3420, art. 4(d)
- F53** Words in s. 122(1) substituted (13.4.1995) by Social Security (Incapacity for Work) Act 1994 (c. 18), s. 16(3), **Sch. 1 para. 30**; S.I. 1994/2926, art. 2(4), Sch. Pt. 4
- F54** Words in s. 122(1) substituted (18.11.2004 for specified purposes, 6.4.2005 in so far as not already in force) by Pensions Act 2004 (c. 35), s. 322(3)(a), **Sch. 11 para. 18(b)**
- F55** Word in s. 122(1) substituted (with effect in accordance with Sch. 2 paras. 52-59 of the amending Act) by Finance Act 2011 (c. 11), **Sch. 2 para. 50(a)**
- F56** Words in s. 122(1) substituted (5.7.1999 for specified purposes, 6.9.1999 for specified purposes, 18.10.1999 for specified purposes, 29.11.1999 for specified purposes) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 71(a)**; S.I. 1999/1958, art. 2(1)(b), Sch. 1 (with arts. 3-5); S.I. 1999/2422, art. 2(c), Sch. 1 (with Sch. 14); S.I. 1999/2860, art. 2(c), Sch. 1 (with Schs. 16-18); S.I. 1999/3178, art. 2(1)(a)(2), Sch. 1 (with Schs. 21-23)
- F57** Words in s. 122(1) omitted (with effect for the tax year 2016-17 and subsequent tax years in accordance with s. 13(4) of the amending Act) by virtue of Finance Act 2015 (c. 11), **Sch. 1 para. 23(4)(a)**
- F58** Words in s. 122(1) inserted (8.1.2001 for specified purposes, 25.1.2001 for specified purposes, 6.4.2002 in so far as not already in force) by Child Support, Pensions and Social Security Act 2000 (c. 19), **ss. 35(14), 86(1)(b)(2)**; S.I. 2000/2950, **art. 6**; S.I. 2001/153, **art. 2(a)**
- F59** Words in s. 122(1) inserted (26.9.2007) by Pensions Act 2007 (c. 22), **ss. 11(4), 30(3)**
- F60** Words in s. 122(1) repealed (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 71(b), **Sch. 8**; S.I. 1999/418, **art. 2(2)(3)(a)(c)(i)**
- F61** Words in s. 122(1) substituted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 71(c)**; S.I. 1999/418, **art. 2(2)(3)(a)**
- F62** Words in s. 122(1) substituted (6.4.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(b), **Sch. 12 para. 77(3)(a)**; S.I. 1999/3420, art. 4(d)
- F63** Words in s. 122(1) substituted (6.4.2000) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(3)(b), **Sch. 12 para. 77(3)(b)**; S.I. 1999/3420, art. 4(d)
- F64** Words in s. 122(1) inserted (with effect for the tax year 2016-17 and subsequent tax years in accordance with s. 13(4) of the amending Act) by Finance Act 2015 (c. 11), **Sch. 1 para. 23(4)(b)**
- F65** Words in s. 122(1) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), s. 8(2), **Sch. 1 para. 12(3)**
- F66** Words in s. 122(1) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by Social Security Act 1998 (c. 14), s. 87(2), **Sch. 7 para. 71(d)**; S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F67** Words in s. 122(1) substituted (6.4.2003 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. 178(3)** (with Sch. 7)
- F68** Words in s. 122(1) substituted (6.4.2006) by The Taxation of Pension Schemes (Consequential Amendments) Order 2006 (S.I. 2006/745), arts. 1, **4(3)**
- F69** Words in s. 122(1) substituted (19.7.1995) by Pensions Act 1995 (c. 26), s. 180(2)(a), **Sch. 4 para. 13(a)**
- F70** Words in s. 122(1) inserted (14.2.2006) by The Pensions Act 2004 (PPF Payments and FAS Payments) (Consequential Provisions) Order 2006 (S.I. 2006/343), art. 1(1), **Sch. para. 1(3)**
- F71** Words in s. 122(1) repealed (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), **ss. 7, 8(2), Sch. 2**
- F72** Words in s. 122(1) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 8(3)**

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- F73** Words in s. 122(1) inserted (31.10.2011) by The Social Security (Disability Living Allowance, Attendance Allowance and Carers Allowance) (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/2426), **reg. 5(5)**
- F74** Words in s. 122(1) inserted (15.11.2018) by The Social Security (Updating of EU References) (Amendment) Regulations 2018 (S.I. 2018/1084), regs. 1, **2(a)**
- F75** Words in s. 122(1) inserted (15.11.2018) by The Social Security (Updating of EU References) (Amendment) Regulations 2018 (S.I. 2018/1084), regs. 1, **2(b)**
- F76** Words in s. 122(1) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 41(2)**; S.I. 2005/3175, art. 2(1), Sch. 1
- F77** Words in s. 122(1) repealed (with savings for those entitled to severe disablement allowance for days immediately before 6.4.2001) (3.11.2000 for specified purposes, 6.4.2001 in so far as not already in force) by Welfare Reform and Pensions Act 1999 (c. 30), s. 89(1), **Sch. 13 Pt. IV**; S.I. 2000/2958, art. 2(3)(g)(4)(5) (with art. 4)
- F78** Words in s. 122(1) inserted (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), s. 8(2), **Sch. 1 para. 12(4)**
- F79** Words in s. 122(1) inserted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 10**; S.I. 2015/1475, art. 3(b)
- F80** Words in s. 122(1) substituted (21.9.2008) by National Insurance Contributions Act 2008 (c. 16), **ss. 3(4)(a)**, 6(1)
- F81** Words in s. 122(1) repealed (8.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/962, art. 2(4)(e), Sch. 2 (with art. 3)
- F82** Words in s. 122(1) inserted (19.7.1995) by Pensions Act 1995 (c. 26), **ss. 134(4)**, 180(2)(a) (with Sch. 4)
- F83** S. 122(1A) omitted (E.W.) (13.3.2014) by virtue of The Marriage (Same Sex Couples) Act 2013 (Consequential and Contrary Provisions and Scotland) Order 2014 (S.I. 2014/560), art. 1(2), **Sch. 1 para. 22(7)**; and omitted (S.) (16.12.2014) by virtue of The Marriage and Civil Partnership (Scotland) Act 2014 and Civil Partnership Act 2004 (Consequential Provisions and Modifications) Order 2014 (S.I. 2014/3229), art. 1(2), **Sch. 4 para. 2(12)**
- F84** Words in s. 122(2) inserted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 28(a)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F85** Words in s. 122(3) substituted (1.4.1999) by Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), **Sch. 3 para. 28(b)**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F86** S. 122(6A)(6B) inserted (21.9.2008) by National Insurance Contributions Act 2008 (c. 16), **ss. 3(4)(b)**, 6(1)
- F87** S. 122(7)(8) repealed (21.9.2008) by National Insurance Contributions Act 2008 (c. 16), **ss. 3(4)(c)**, 6(1), **Sch. 2**

Modifications etc. (not altering text)

- C2** S. 122: power to modify conferred (1.7.1992) by Social Security Administration Act 1992 (c. 5), **ss. 73(4)**, 192(4)

Marginal Citations

- M1** 1946 c. 67.
M2 1965 c. 51.
M3 1946 c. 62.
M4 1965 c. 52.

Status:

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