



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *General*

#### **19 General power to regulate liability for contributions.**

- (1) Regulations may provide either generally or in relation to—
  - (a) any prescribed category of earners; or
  - (b) earners in any prescribed category of employments,that their liability in a particular tax year in respect of contributions of prescribed classes is not to exceed such maximum amount or amounts as may be prescribed.
- (2) Regulations made for the purposes of subsection (1) above may provide—
  - (a) for an earner whose liability is subject to a maximum prescribed under that subsection to be liable in the first instance for the full amount of any contributions due from him apart from the regulations, or to be relieved from liability for such contributions in prescribed circumstances and to the prescribed extent; and
  - (b) for contributions paid in excess of any such maximum to be repaid at such times, and in accordance with such conditions, as may be prescribed.
- (3) Regulations may provide, in relation to earners otherwise liable for contributions of any class, for excepting them from the liability for such periods, and in such circumstances, as may be prescribed.
- (4) As respects any woman who was married or a widow on 6th April 1977 (the date of the coming into force of the repeal of the old provisions that primary Class 1 contributions

*Status: Point in time view as at 26/03/1999.*

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might be paid at a reduced rate and Class 2 contributions need not be paid by a married woman or a widow) regulations shall provide—

- (a) for enabling her to elect that her liability in respect of primary Class 1 contributions shall be a liability to contribute at such reduced rate as may be prescribed; and
  - (b) either for enabling her to elect that her liability in respect of Class 2 contributions shall be a liability to contribute at such reduced rate as may be prescribed or for enabling her to elect that she shall be under no liability to pay such contributions; and
  - (c) for enabling her to revoke any such election.
- (5) Regulations under subsection (4) above may—
- (a) provide for the making or revocation of any election under the regulations to be subject to prescribed exceptions and conditions;
  - (b) preclude a person who has made such an election from paying Class 3 contributions while the election has effect;
  - (c) provide for treating an election made or revoked for the purpose of any provision of the regulations as made or revoked also for the purpose of any other provision of the regulations;
  - (d) provide for treating an election made in accordance with regulations under section 125(2) of the 1975 Act as made for the purpose of regulations under subsection (4) above.
- (6) Regulations may provide for earnings factors to be derived, for such purposes as may be prescribed, as follows, that is to say—
- (a) in the case of earnings factors for 1987-88 or any subsequent tax year—
    - (i) from earnings upon which primary Class 1 contributions are paid at a reduced rate by virtue of regulations under subsection (4) above; or
    - (ii) from Class 2 contributions paid at a reduced rate by virtue of such regulations; and
  - (b) in the case of earnings factors for any earlier tax year, from contributions which are paid at a reduced rate by virtue of regulations under subsection (4) above;

and if provision is made for a person to have earnings factors so derived for the purpose of establishing entitlement to any benefit, the regulations may, in relation to that person, vary or add to the requirements for entitlement to that benefit.

### **[<sup>F1</sup>19A Class 1, 1A or 1B contributions paid in error.**

- (1) This section applies where—
- (a) payments by way of Class 1, Class 1A or Class 1B contributions are made in respect of earnings paid to or for the benefit of an earner (or in respect of a benefit made available to an earner) in 1998-99 or a subsequent tax year (“year 1”);
  - (b) the payments are made in error, in that the employment from which the earnings are derived (or by reason of which the benefit is made available) is not employed earner’s employment; and
  - (c) the person making the payments has not been notified of the error by the [<sup>F2</sup>Inland Revenue] before the end of the tax year following year 1 (“year 2”).

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- (2) After the end of year 2 the earner shall, except in such circumstances as may be prescribed, be treated for all purposes relating to—
- (a) contributions and contributory benefits; and
  - (b) statutory sick pay and statutory maternity pay,
- as if the earnings were derived from (or the benefit were made available by reason of) employed earner's employment.]

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#### **Textual Amendments**

- F1** S. 19A inserted (10.3.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 51; S.R. 1999/102, art. 2(b), Sch. Pt. II
- F2** Words in s. 19A(1)(c) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), Sch. 8 para. 2 (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)

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