



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART XIII

GENERAL

Interpretation

168 Application of Act in relation to territorial waters.

In this Act—

- (a) any reference to Northern Ireland includes a reference to the territorial waters of the United Kingdom adjacent to Northern Ireland;
- (b) any reference to the United Kingdom includes a reference to the territorial waters of the United Kingdom.

Modifications etc. (not altering text)

- C1** S. 168 applied (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14 \(N.I.\)\)](#), [ss. 17\(3\)\(a\), 21\(2\)](#); [S.R. 2002/366](#), [art. 2\(1\)\(o\)](#); [S.R. 2003/373](#), [art. 2](#)

169 Age.

For the purposes of this Act a person—

- (a) is over or under a particular age if he has or, as the case may be, has not attained that age; and
- (b) is between two particular ages if he has attained the first but not the second.

Status: Point in time view as at 25/09/2022.

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Modifications etc. (not altering text)

- C2** S. 169 applied (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by [State Pension Credit Act \(Northern Ireland\) 2002 \(c. 14 \(N.I.\)\)](#), **ss. 17(3)(b), 21(2)**; S.R. 2002/366, **art. 2(1)(o)**; S.R. 2003/373, **art. 2**

170 Interpretation.

In this Act—

- “the 1975 Act” means the ^{M1}Social Security (Northern Ireland) Act 1975;
- “the 1986 Order” means the ^{M2}Social Security (Northern Ireland) Order 1986;
- “the Administration Act” means the ^{M3}Social Security Administration (Northern Ireland) Act 1992;
- “the Consequential Provisions Act” means the ^{M4}Social Security (Consequential Provisions) (Northern Ireland) Act 1992;
- “the Department” means [^{F1}(except in Parts XIIZA [^{F2}, 12ZB [^{F3}, 12ZC and 12ZD]] above)] the Department of Health and Social Services for Northern Ireland;
- “the Department of Economic Development” means the Department of Economic Development in Northern Ireland;
- “the Department of the Environment” means the Department of the Environment for Northern Ireland;
- “the Department of Finance and Personnel” means the Department of Finance and Personnel in Northern Ireland;
- [^{F4}the Employment Rights Order” means the Employment Rights (Northern Ireland) Order 1996;]
- “the Great Britain Administration Act” means the ^{M5}Social Security Administration Act 1992;
- “the Great Britain Contributions and Benefits Act” means the ^{M6}Social Security Contributions and Benefits Act 1992;
- “the National Insurance Fund” means the Northern Ireland National Insurance Fund;
- “the Old Cases Act” means the ^{M7}Industrial Injuries and Diseases (Northern Ireland Old Cases) Act 1975;
- [^{F5}“the Pensions Act” means the Pension Schemes (Northern Ireland) Act 1993;]
- “the Pensions Order” means the ^{M8}Social Security Pensions (Northern Ireland) Order 1975;
- “statutory provision” has the meaning assigned by section 1(f) of the ^{M9}Interpretation Act (Northern Ireland) 1954.

Textual Amendments

- F1** Words in s. 170 in definition of “the Department” inserted (8.12.2002) by [The Employment \(Northern Ireland\) Order 2002 \(S.I. 2002/2836 \(N.I. 2\)\)](#), arts. 1(2), 17(1), **Sch. 2 para. 1(2)**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F2** Words in s. 170 substituted (5.4.2015) by [Work and Families Act \(Northern Ireland\) 2015 \(c. 1\)](#), s. 23(1), **Sch. 1 para. 2(18)(a)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))

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- F3** Words in s. 170 substituted (23.3.2022) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. 4, 5(5)(6), **Sch. para. 7**; S.R. 2022/136, arts. 2, 3
- F4** Words in s. 170 inserted (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), **Sch. 1 para. 2(18)(b)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))
- F5** S. 170: by 1993 c. 49, s. 184, **Sch. 7 para. 35** (commenced on 7.2.1994 by S.R. 1994/17, **art. 2**) it is provided that the definition of "the Pensions Act" [as reproduced here] shall be inserted before the definition of "the Pensions Order" in s. 174 of this Act. By S.I. 1995/3213 (N.I. 22), arts. 165, 168, Sch. 4, para. 15, **Sch. 5, Pt.IV** (commenced on 19.12.1995 by S.R. 1995/477, art. 2(a), **Sch. Pt. I**), Sch. 7 para. 35 of the 1993 Act is repealed and by art. 165, Sch. 4, para. 2 of that 1995 S.I. (also commenced on 19.12.1995 by S.R. 1995/477, art. 2(a), **Sch. Pt. I**) the same definition of "the Pensions Act" is inserted in s. 170 of this Act

Marginal Citations

- M1** 1975 c. 15.
M2 S.I. 1986/1888 (N.I. 18).
M3 1992 c. 8.
M4 1992 c. 9.
M5 1992 c. 5.
M6 1992 c. 4.
M7 1975 c. 17.
M8 S.I. 1975/1503 (N.I. 15).
M9 1954 c. 33 (N.I.).

Subordinate legislation

171 Regulations and orders - general.

- (1) Subject to [^{F6}any provision providing for regulations or orders to be made by the Treasury or the Commissioners of Inland Revenue and to] any specific provision of this Act, regulations and orders under this Act shall be made by the Department.
- (2) [^{F7}Any power conferred by this Act on the Department to make regulations or orders] is exercisable by statutory rule for the purposes of the ^{M10}Statutory Rules (Northern Ireland) Order 1979.
- (3) Except in the case of an order under section 141(3) above and in so far as this Act otherwise provides, any power conferred by this Act to make regulations or an order may be exercised—
 - (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified cases or classes of case;
 - (b) so as to make, as respects the cases in relation to which it is exercised—
 - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise),
 - (ii) the same provision for all cases in relation to which the power is exercised, or different provision for different cases or different classes of case or different provision as respects the same case or class of case for different purposes of this Act,
 - (iii) any such provision either unconditionally or subject to any specified condition;

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and where such a power is expressed to be exercisable for alternative purposes it may be exercised in relation to the same case for any or all of those purposes; and powers to make regulations or an order for the purposes of any one provision of this Act are without prejudice to powers to make regulations or an order for the purposes of any other provision.

- (4) Without prejudice to any specific provision of this Act, any power conferred by this Act to make regulations or an order (other than the power conferred by section 141(3)) includes power to make thereby such incidental, supplementary, consequential or transitional provision as appears to the authority making the regulations or order to be expedient for the purposes of the regulations or order.
- (5) Without prejudice to any specific provision of this Act, a power conferred by any provision of this Act except—
- (a) sections [F825B(2)(a),] 30, 47(6) F9. . . and 141(3) and paragraph 3(9) of Schedule 7; and
 - (b) section 121(1) in relation to the definition of “payments by way of occupational or personal pension”; and
 - (c) Part XI,
- to make regulations or an order includes power to provide for a person to exercise a discretion in dealing with any matter.

[F10(5A) But regulations under—

- (a) section 147(4) in relation to severe acute respiratory syndrome coronavirus 2, or
- (b) section 155B,

may provide for a person to exercise a discretion in dealing with any matter under those regulations.]

- (6) Any power conferred by this Act to make regulations relating to housing benefit shall include power to make different provision for different areas.

[F11(6A) Regulations under Part VII of this Act relating to housing benefit administered by the Department of the Environment under section 126(3)(b) of the Administration Act shall not be made without the consent of that Department.]

- (7) Any power of the Department under any provision of this Act, except the provisions mentioned in subsection (5)(a) and (b) above and Part IX, to make any regulations or order, where the power is not expressed to be exercisable with the consent of the Department of Finance and Personnel shall if that Department so directs be exercisable only in conjunction with it.
- (8) Any power under any of sections 116 to 119 above to modify provisions of this Act or the Administration Act extends also to modifying so much of any other provision of this Act or that Act as re-enacts provisions of the 1975 Act which replaced provisions of the National Insurance (Industrial Injuries) Measures (Northern Ireland) 1966 to 1974.
- (9) A power to make regulations under any of sections 116 to 119 above shall be exercisable in relation to any enactment passed or made after this Act which is directed to be construed as one with this Act, but this subsection applies only so far as a contrary intention is not expressed in the enactment, and is without prejudice to the generality of any such direction.

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[^{F12}(10) Any power of the Secretary of State, the Treasury or the Commissioners of Inland Revenue under this Act to make regulations or orders is exercisable by statutory instrument, and subsections (3) to (5) above apply to those regulations or orders as they apply to regulations or orders made by the Department.]

(11) Any power of the Secretary of State [^{F13}to make an order under section 155A(1) above or regulations under section 116, 155A(4), 157 or 163 above] shall if the Treasury so direct be exercisable only in conjunction with them.

(12) Any reference in this section or section 172 below to an order or regulations under this Act includes a reference to an order or regulations made under any provision of an enactment passed or made after this Act which is directed to be construed as one with this Act; but this subsection applies only so far as a contrary intention is not expressed in the enactment, and is without prejudice to the generality of any such direction.

Textual Amendments

- F6** Words in s. 171(1) inserted (26.2.2003 for specified purposes, 1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 4 para. 5](#); [S.I. 2003/392](#), art. 2
- F7** Words in s. 171(2) substituted (1.4.1999) by [S.I. 1999/671](#), art. 4, [Sch. 3 para. 28\(2\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#) (subject to arts. 3-6)
- F8** Words in s. 171(5) inserted (13.4.1995) by [S.I. 1994/1898 \(N.I. 12\)](#), art. 13(1), [Sch. 1 Pt. I para. 36](#); [S.R. 1994/450](#), art. 2(d), [Sch. Pt. IV](#)
- F9** Words in s. 171(5) repealed (13.4.1995) by [S.I. 1994/1898 \(N.I. 12\)](#), art. 13(1)(2), [Sch. 1 Pt. I para. 36](#), [Sch. 2](#); [S.R. 1994/450](#), art. 2(d), [Sch. Pt. IV](#)
- F10** S. 171(5A) inserted (temp.) (25.3.2020) by virtue of [Coronavirus Act 2020 \(c. 7\)](#), [ss. 44\(b\)](#), 87(1) (with [ss. 88-90](#) and [S.I. 2022/151](#), [art. 2](#))
- F11** S. 171(6A) inserted (retrospectively) by [S.I. 1993/1579 \(N.I. 8\)](#), [art. 3\(3\)\(4\)](#)
- F12** S. 171(10) substituted (1.4.1999) by [S.I. 1999/671](#), art. 4, [Sch. 3 para. 28\(3\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#) (subject to arts. 3-6)
- F13** Words in s. 171(11) substituted (1.4.1999) by [S.I. 1999/671](#), art. 4, [Sch. 3 para. 28\(4\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#) (subject to arts. 3-6)

Modifications etc. (not altering text)

- C3** S. 171(1) modified (5.10.1999) by 1999 c. 10, ss. 2(4), 20(2), [Sch. 2 para. 22\(a\)](#)
- C4** S. 171(2) applied (1.1.2000 for specified purposes and 3.4.2000 otherwise) by 1999 c. 33, [s. 115\(8\)](#); [S.I. 1999/3190](#), art. 2, [Sch.](#); [S.I. 2000/464](#), art. 2, [Sch. 1](#)
- C5** S. 171(2) modified (5.10.1999) by 1999 c. 10, ss. 2(4), 20(2), [Sch. 2 para. 29](#)
- C6** S. 171(3)(4) applied (23.3.1994) by [S.I. 1994/766 \(N.I. 5\)](#), [arts. 1\(2\)](#), 4(2) (with art. 4(6))
S. 171(3)(4) applied (21.11.1994) by [S.I. 1994/1898 \(N.I. 12\)](#), [arts. 6\(11\)](#), 14(3); [S.R. 1994/450](#), art. 2(a), [Sch. Pt. I](#)
- C7** S. 171(3)-(5) applied (1.1.2006) by [Children \(Leaving Care\) Act \(Northern Ireland\) 2002 \(c. 11 \(N.I.\)\)](#), [ss. 6\(5\)](#), 9
- C8** [S. 171\(3\)\(5\)\(6\)](#) applied (18.11.2004) by [Civil Partnership Act 2004 \(c. 33\)](#), [ss. 254\(5\)](#), 263(8)(f)
- C9** [S. 171\(3\)-\(5\)](#) applied (30.6.2005 for specified purposes, 1.9.2005 in so far as not already in force) by [Children \(Leaving Care\) Act \(Northern Ireland\) 2002 \(c. 11\)](#), [ss. 6\(5\)](#), 9(3); [S.R. 2005/319](#), art. 2
- C10** S. 171(6A): transfer of functions (1.12.1999) by [S.R. 1999/481](#), art. 6(b), [Sch. 4 Pt. II](#)

Marginal Citations

- M10** [S.I. 1979/1573 \(N.I. 12\)](#).

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172 Assembly, etc. control of regulations and orders.

- (1) The regulations and orders to which this subsection applies shall be laid before the Assembly after being made and shall take effect on such date as may be specified in the regulations or order, but shall (without prejudice to the validity of anything done thereunder or to the making of new regulations or a new order) cease to have effect upon the expiration of a period of six months from that date unless at some time before the expiration of that period the regulations have, or the order has, been approved by a resolution of the Assembly.
- (2) Subsection (1) above applies to—
 - (a) regulations made by the Department under section ^{F14}... [^{F15}19(6)], 28(3), [^{F16}30DD(5)(b) or (c)],^{F17}... 104(3), ^{F14}... ^{F18}... above [^{F19} or section 167ZE(1) ^{F20}... ^{F21}... [^{F22} or any of sections 167ZU to 167ZZ2]]^{F23} or sections 167ZZ9 to 167ZZ12] above;
 - ^{F24}(aa) the first regulations made by virtue of section 23A(3)(c) above;
 - (b) regulations prescribing payments for the purposes of the definition of “payments by way of occupational or personal pension” in section 121(1) above;
 - (c) an order made by the Department under section [^{F25}25B(1)], 28(2), [^{F26}35A(7)],^{F27}... , ^{F28}... 144(3)(b) [^{F29} or 153(2)]^{F30}... [^{F31} or [^{F32}155A(1)]] above.
- (3) Subsection (1) above does not apply to—
 - ^{F33}(a)
 - (b) regulations under any provision mentioned in subsection (2)(a) above ^{F34}... which are to be made for the purpose of consolidating regulations thereby revoked;
 - (c) regulations which, in so far as they are made under any provision mentioned in subsection (2)(a) above ^{F35}... , only replace provisions of previous regulations with new provisions to the same effect.
- (4) Subject to [^{F36}subsections (4A) [^{F37}, (7) [^{F38}, (7A) and (7B)]]] below, all regulations and orders made by the Department under this Act, other than regulations or orders to which subsection (1) above applies, shall be subject to negative resolution.
- ^{F39}(4A) Subsection (4) above does not apply to a statutory rule which contains an order appointing the first or second appointed year [^{F40} or designating the flat rate introduction year] (within the meaning of section 121(1) above.)
- (5) Section 41(3) of the ^{M11}Interpretation Act (Northern Ireland) 1954 (laying statutory instruments or statutory documents before the Assembly) shall apply in relation to any instrument or document which by virtue of any provision of this Act is required to be laid before the Assembly as if it were a statutory instrument or statutory document within the meaning of that Act.
- (6) This subsection applies to any regulations or order made under this Act which—
 - (a) but for subsection (7) below, would be subject to negative resolution, and
 - (b) are or is contained in a statutory rule which includes any regulations or order subject to the confirmatory procedure.
- (7) Any regulations or order to which subsection (6) above applies shall not be subject to negative resolution, but shall be subject to the confirmatory procedure.

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[^{F41}(7A) An order under section 167ZBA(6) shall not be made unless a draft has been laid before, and approved by a resolution of, the Assembly.]

[^{F42}(7B) The first regulations under section 167ZZ19 must not be made unless a draft of the regulations has been laid before, and approved by a resolution of, the Assembly.]

^{F43}(8)

(9) [^{F44}Subject to subsections [^{F45}(11) to] (11B) below,] regulations made under this Act by the Secretary of State [^{F46}, the Treasury or the Commissioners of Inland Revenue] shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(10) This subsection applies to any regulations made under this Act which—

- (a) but for subsection (11) below, would be subject to annulment in pursuance of a resolution of either House of Parliament, and
- (b) are, or is, contained in an instrument which is subject to any requirement that a draft of the instrument be laid before and approved by a resolution of each House of Parliament.

(11) Any regulations to which subsection [^{F47}(10)] above applies shall not be subject as mentioned in paragraph (a) of that subsection, but shall be subject to the procedure described in paragraph (b) of that subsection.

[^{F48}(11ZA) A statutory instrument containing (whether alone or with other provisions) regulations under section 5 specifying the lower earnings limit for—

- (a) the tax year following the designated tax year (see section 5(4) of the Pensions Act 2007), or
- (b) any subsequent tax year,

shall not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.]

[^{F49}(11ZB) A statutory instrument containing (whether alone or with other provisions) regulations under section 5 specifying the upper earnings limit shall not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.]

[^{F50}(11A) A statutory instrument containing (whether alone or with other provisions) regulations made by virtue of section [^{F51}4B(2), 4C,][^{F52}9A(7),][^{F53}section 9B(4), (8) or (10),][^{F54}10ZC,][^{F55}11(8) or (9)][^{F56}, 14A], 18, [^{F57}18A,] 19(4) and (5), 117 [^{F58}, 118 or 141] or an order under section 155A shall not be made unless a draft of the instrument has been laid before Parliament and been approved by resolution of each House of Parliament.

(11B) Subsection (11A) above does not apply to a statutory instrument by reason only that it contains [^{F59}—

- (a)] regulations under section 117 which the instrument states are made for the purpose of making provision consequential on provision under section 129 [^{F60}or 142(7)] of the Administration Act[^{F61},
- (b) regulations under powers conferred by any provision mentioned in that subsection which are to be made for the purpose of consolidating regulations to be revoked in the instrument, or
- (c) regulations which, in so far as they are made under powers conferred by any provision mentioned in that subsection, only replace provisions of previous regulations with new provisions to the same effect].]

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[^{F62}(11C) In the case of a statutory instrument containing (whether alone or with other provisions) regulations made by virtue of section 4B(2) to which subsection (11A) above applies, the draft of the instrument must be laid before Parliament before the end of the period of 12 months beginning with the appropriate date.

(11D) For the purposes of subsection (11C), the “appropriate date” means—

- (a) where the corresponding retrospective tax provision was passed or made before the day on which the National Insurance Contributions Act 2006 was passed, the date upon which that Act was passed, and
- (b) in any other case, the date upon which the corresponding retrospective tax provision was passed or made.

(11E) For the purposes of subsection (11D), “the corresponding retrospective tax provision” in relation to the regulations means—

- (a) the retrospective tax provision mentioned in subsection (1) of section 4B in relation to which the regulations are to be made by virtue of subsection (2) of that section, or
- (b) where there is more than one such tax provision, whichever of those provisions was the first to be passed or made.]

(12) In this section—

“the Assembly” means the Northern Ireland Assembly;

“the confirmatory procedure” means the procedure described in subsection (1) above;

“subject to negative resolution” has the meaning assigned by section 41(6) of the ^{M12}Interpretation Act (Northern Ireland) 1954 (but as if the regulations or orders in question were statutory instruments within the meaning of that Act).

Textual Amendments

- F14** Words in s. 172(2)(a) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), Sch. 3 para. 29(2)(b), **Sch. 9 Pt. I** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F15** Words in s. 172(2)(a) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(2)(a)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F16** Words in s. 172(2)(a) inserted (3.11.2000) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 para. 24**; S.R. 2000/332, art. 2(6)
- F17** Words in s. 172(2)(a) repealed (13.4.1995) by The Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)), art. 13(1)(2), Sch. 1 Pt. I para. 37, **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F18** Words in s. 172(2)(a) repealed (1.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/392, art. 2
- F19** Words in s. 172(2)(a) inserted (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)), arts. 1(2), 17(1), **Sch. 2 para. 1(3)**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F20** Words in s. 172(2)(a) repealed (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), Sch. 1 para. 2(19)(a), **Sch. 2**; S.R. 2015/86, art. 4(2)(b)(3) (with art. 7(2))
- F21** Words in s. 172(2)(a) repealed (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), ss. 13(3), 23(1), **Sch. 2**; S.R. 2015/86, art. 4(1)(c)(3) (with art. 7(1)(2))
- F22** Words in s. 172(2)(a) inserted (15.3.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), **ss. 5(3)**, 23(1); S.R. 2015/86, art. 3(1)(d)

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- F23** Words in s. 172(2)(a) inserted (23.3.2022) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. 4, 5(5)(6), **Sch. para. 8(2)**; S.R. 2022/136, arts. 2, 3
- F24** S. 172(2)(aa) inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), **Sch. 1 para. 10**
- F25** Words in s. 172(2)(c) inserted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 37(b)**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F26** Words in s. 172(2)(c) inserted (12.1.2000 and 2.4.2000 for specified purposes and otherwise prosp.) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 Pt. VI para. 30**; S.R. 1999/494, art. 2(1)(b)
- F27** Word in s. 172(2)(c) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)
- F28** Words in s. 172(2)(c) repealed (13.4.1995) by The Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)), art. 13(1)(2), Sch. 1 Pt. I para. 37, **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F29** Words in s. 172(2)(c) substituted (11.11.1999) by 1999 c. 30, ss. 81, 89(4)(d), **Sch. 11 para. 11**
- F30** Words in s. 172(2)(c) omitted (6.4.1995) by virtue of The Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995 (S.R. 1995/69), **art. 6(1)(a)(ii)**
- F31** Words in s. 172(2)(c) substituted (23.3.1994) by S.I. 1994/766 (N.I. 5), **arts. 1(2), 5(2)** (with art. 4(6))
- F32** Words in s. 172(2)(c) ceased to have effect (24.3.1999 for specified purposes and 1.4.1999 otherwise) by virtue of S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 18** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F33** S. 172(3)(a) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), Sch. 3 para. 29(3), **Sch. 9 Pt. I** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F34** Words in s. 172(3)(b) omitted (6.4.1995) by virtue of S.R. 1995/69, **art. 6(1)(a)(iii)**
- F35** Words in s. 172(3)(c) repealed (1.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/392, art. 2
- F36** Words in s. 172(4) substituted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. **33(15)(a)**; S.R. 2000/358, art. 2(e), Sch. Pt. IV (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F37** Words in s. 172(4) substituted (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), **Sch. 1 para. 2(19)(b)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))
- F38** Words in s. 172(4) substituted (23.3.2022) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. 4, 5(5)(6), **Sch. para. 8(3)**; S.R. 2022/136, arts. 2, 3
- F39** S. 172(4A) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), s. **33(15)(b)**; S.R. 2000/358, art. 2(e), Sch. Pt. IV (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F40** Words in s. 172(4A) inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), **Sch. 1 para. 32(b)**
- F41** S. 172(7A) inserted (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), **Sch. 1 para. 2(19)(c)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))
- F42** S. 172(7B) inserted (23.3.2022) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. 4, 5(5)(6), **Sch. para. 8(4)**; S.R. 2022/136, arts. 2, 3
- F43** S. 172(8) repealed (2.12.1999) by S.I. 1999/663, arts. 1(2), 2(2), **Sch. 2**; S.I. 1999/3208, art. 2
- F44** Words in s. 172(9) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(4)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F45** Words in s. 172(9) substituted (26.9.2007) by Pensions Act 2007 (c. 22), **ss. 8(5)(a), 30(3)**
- F46** Words in s. 172(9) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(4)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F47** Word in s. 172(11) substituted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), s. **18(2)(7)**
- F48** S. 172(11ZA) inserted (26.9.2007) by Pensions Act 2007 (c. 22), **ss. 8(5)(b), 30(3)**
- F49** S. 172(11ZB) inserted (with effect in relation to regulations specifying the upper earnings limit for 2009-10 or any subsequent tax year) by National Insurance Contributions Act 2008 (c. 16), **ss. 2(2), 6(1)** (with s. 6(3))

Status: Point in time view as at 25/09/2022.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part XIII 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)

- F50** S. 172(11A)(11B) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(5)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F51** Words in s. 172(11A) inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), **ss. 2(2)(a), 9**
- F52** Word in s. 172(11A) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 9(10)(11)(b)**
- F53** Words in s. 172(11A) inserted (12.4.2015) by National Insurance Contributions Act 2015 (c. 5), **s. 1(10)(11)(a)**
- F54** Word in s. 172(11A) inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), **ss. 4(2), 9**
- F55** Words in s. 172(11A) substituted (with effect for the tax year 2015-16 and subsequent tax years) by National Insurance Contributions Act 2015 (c. 5), **Sch. 1 paras. 17, 35**
- F56** Word in s. 172(11A) inserted (13.10.2014) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 20**; S.I. 2014/2727, art. 2
- F57** Word in s. 172(11A) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 13(6)(7)**
- F58** Words in s. 172(11A) substituted (26.2.2003 for specified purposes, 1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 4 para. 6**; S.I. 2003/392, art. 2
- F59** Punctuation in s. 172(11B) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 18(3)(a)(7)**
- F60** Words in s. 172(11B) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 18(3)(b)(7)**
- F61** S. 172(11B)(b)(c) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 18(3)(c)(7)**
- F62** S. 172(11C)-(11E) inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), **ss. 2(2)(b), 9**

Modifications etc. (not altering text)

- C11** S. 172(4) applied (1.1.2000 for specified purposes and 3.4.2000 otherwise) by 1999 c. 33, **s. 115(8)**; S.I. 1999/3190, art. 2, Sch.; S.I. 2000/464, art. 2, Sch. 1
- C12** S. 172(9) modified (5.10.1999) by 1999 c. 10, ss. 2(4), 20(2), **Sch. 2 para. 20(e)**

Marginal Citations

- M11** 1954 c. 33 (N.I.).
- M12** 1954 c. 33 (N.I.).

Supplementary

173 Short title, commencement and extent.

- (1) This Act may be cited as the Social Security Contributions and Benefits (Northern Ireland) Act 1992.
- (2) This Act is to be read, where appropriate, with the Administration Act and the Consequential Provisions Act.
- (3) The enactments consolidated by this Act are repealed, in consequence of the consolidation, by the Consequential Provisions Act.
- (4) Except as provided in Schedule 4 to the Consequential Provisions Act, this Act shall come into force on 1st July 1992.

Status: *Point in time view as at 25/09/2022.*

Changes to legislation: *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part XIII 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)*

- (5) Except as provided by this section, this Act extends to Northern Ireland only.
- (6) Section 116(2) and this section also extend to Great Britain.

Status:

Point in time view as at 25/09/2022.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part XIII 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.