

Status: Point in time view as at 01/04/1999.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Class 1A contributions is up to date with all changes known to be in force on or before 21 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. (See end of Document for details)

SCHEDULES

SCHEDULE 1 **N.I.**

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, 2 AND 3

[^{F1}Class 1A contributions]

Textual Amendments

- F1** Cross-heading substituted (9.9.1998) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 58(6)**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**

- ^{F25} Regulations [^{F3}made by the Inland Revenue] may—
- (a) make provision for calculating the amount of Class 1A contributions so as to avoid fractional amounts;
 - (b) modify section 10 above in relation to cases where a car is made available by reason of two or more employed earner's employments under different employers.]

Textual Amendments

- F2** **Sch. 1 para. 5** substituted (9.9.1998) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 58(6)**; S.R. 1998/312, art. 2(a), **Sch. Pt. I**
- F3** Words in **Sch. 1 para. 5** inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 33** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

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