

Status: Point in time view as at 06/04/2001.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Paragraph 5 is up to date with all changes known to be in force on or before 15 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)

SCHEDULES

SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, [^{F1}1B,] 2 AND 3

Textual Amendments

- F1** Words in heading to Sch. 1 inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(1)**; S.R. 1998/312, art. 2(d), **Sch. Pt. III**

[^{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**

- [^{F1}5 Regulations [^{F2}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 [^{F3}something is provided or made available] by reason of two or more employed earner's employments under different employers.]

Textual Amendments

- F1** 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**
- F2** 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)
- F3** Words in Sch. 1 para. 5(b) substituted (28.7.2000) by 2000 c. 19, s. 78(4)

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