

Status: Point in time view as at 10/04/2023.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Paragraph 7BA 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 **N.I.**

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

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** Words in Sch. 1 heading substituted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 21**; S.I. 2015/1670, art. 2(b)

[^{F1}Collection of contributions [^{F1}otherwise than through PAYE system]]

Textual Amendments

- F1** Sch. 1 para. 7B and cross-heading inserted (10.3.1999 for specified purposes and 6.4.1999 otherwise) by The Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)), **art. 54**; S.R. 1999/102, art. 2(b), **Sch. Pt. II**
- F1** Sch. 1: words in cross-heading preceding para. 7B substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), **Sch. 8 para. 5(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)

[^{F1}7BA The Inland Revenue may by regulations provide for amounts in respect of contributions or interest that fall to be paid or repaid in accordance with any regulations under this Schedule to be set off, or to be capable of being set off, in prescribed circumstances and to the prescribed extent, against any such liabilities under regulations under this Schedule of the person entitled to the payment or repayment as may be prescribed.]

Textual Amendments

- F1** Sch. 1 para. 7BA inserted (28.7.2000) by 2000 c. 19, s. **80(5)**

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