

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, SCHEDULE 4B is up to date with all changes known to be in force on or before 22 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) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 4B

ADDITIONAL PENSION: ACCRUAL RATES FOR PURPOSES OF SECTION 45(2)(D)

Textual Amendments

F1 Sch. 4B inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), Sch. 2 para. 1

PART 1

AMOUNT FOR PURPOSES OF SECTION 45(2)(D)

- 1 (1) The amount referred to in section 45(2)(d) above is to be calculated as follows—
- (a) calculate the appropriate amount for each of the relevant years within section 45(2)(d) above to which Part 2 of this Schedule applies;
 - (b) calculate the appropriate amount for each of the relevant years within section 45(2)(d) above to which Part 3 of this Schedule applies; and
 - (c) add those amounts together.
- (2) But if the resulting amount is a negative one, the amount referred to in section 45(2)(d) above is nil.

PART 2

NORMAL RULES: EMPLOYMENT NOT CONTRACTED-OUT

Application

- 2 This Part applies to a relevant year if [^{F2}—
- (a)] the contracted-out condition is not satisfied in respect of any tax week in the year; [^{F3}and
 - (b) there is a surplus in the pensioner's earnings factor for the year].

Textual Amendments

- F2** Sch. 4B para. 2(a) formed from Sch. 4B para. 2 (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(2)(a) (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F3** Sch. 4B para. 2(b) and preceding word inserted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(2)(b) (with s. 73); S.R. 2011/441, art. 2(c)(xii)

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Appropriate amount for year

- 3 The appropriate amount for the year for the purposes of paragraph 1 above is either—
- (a) the flat rate amount for the year (if [^{F4}the pensioner's earnings factor for the year] does not exceed the LET), or
 - (b) the sum of the flat rate amount and the earnings-related amount for the year (if [^{F5}that earnings factor] exceeds the LET).

Textual Amendments

- F4** Words in Sch. 4B para. 3(a) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(3)(a)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F5** Words in Sch. 4B para. 3(b) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(3)(b)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)

- 4 [^{F7}Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate amount ^{F6}(1)] for the year is calculated by multiplying the FRAA in accordance with the last order under section 130AA of the Administration Act to come into force before the end of the final relevant year.

- [^{F8}(2) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 130 of the Administration Act to come into operation before the end of the final relevant year.]

Textual Amendments

- F6** Sch. 4B para. 4 renumbered (6.4.2016) as Sch. 4B para. 4(1) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(a)(i)**
- F7** Words in Sch. 4B para. 4(1) inserted (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(a)(ii)**
- F8** Sch. 4B para. 4(2) added (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(a)(iii)**

- 5 The earnings-related amount for the year is calculated as follows—
- (a) take the part of the [^{F9}earnings factor] for the year which exceeds the LET ^{F10}... ;
 - (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
 - (c) multiply the amount found under sub-paragraph (b) above by 10 per cent.;
 - (d) divide the amount found under sub-paragraph (c) above by 44.

Textual Amendments

- F9** Words in Sch. 4B para. 5(a) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(4)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F10** Words in Sch. 4B para. 5(a) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)

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PART 3

CONTRACTED-OUT EMPLOYMENT

Application

- 6 This Part applies to a relevant year if ^{F11}—
- (a) the contracted-out condition is satisfied in respect of each tax week in the year; ^{F12}and
 - (b) there would be a surplus in the pensioner's earnings factor for the year if section 44A of the Pensions Act did not apply in relation to any tax week falling in the year].

Textual Amendments

- F11** Sch. 4B para. 6(a) formed from Sch. 4B para. 6 (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(5)(a) (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F12** Sch. 4B para. 6(b) and preceding word inserted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(5)(b) (with s. 73); S.R. 2011/441, art. 2(c)(xii)

Appropriate amount for year

- 7 The appropriate amount for the year for the purposes of paragraph 1 above is calculated as follows—
- (a) calculate amounts A and B in accordance with paragraphs 8 to 10 below;
 - (b) subtract amount B from amount A.

Amount A: assumed ^{F13}earnings factor] not exceeding LET

Textual Amendments

- F13** Words in Sch. 4B para. 8 cross-heading substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(6) (with s. 73); S.R. 2011/441, art. 2(c)(xii)

- 8 (1) Amount A is calculated in accordance with this paragraph if ^{F14}the pensioner's assumed earnings factor for the year] does not exceed the LET.
- (2) In such a case, amount A is the flat rate amount for the year.
- (3) ^{F15}Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate amount for the year is calculated by multiplying the FRAA in accordance with the last order under section 130AA of the Administration Act to come into force before the end of the final relevant year.
- ^{F16}(4) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 130 of the Administration Act to come into operation before the end of the final relevant year.]

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Textual Amendments

- F14** Words in Sch. 4B para. 8(1) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(6)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F15** Words in Sch. 4B para. 8(3) inserted (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(b)(i)**
- F16** Sch. 4B para. 8(4) added (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(b)(ii)**

Amount A: assumed [^{F17}earnings factor] exceeding LET

Textual Amendments

- F17** Words in Sch. 4B para. 9 cross-heading substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(7)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)

- 9 (1) Amount A is calculated in accordance with this paragraph if [^{F18}the pensioner's assumed earnings factor for the year] exceeds the LET.
- (2) In such a case, amount A is calculated as follows—
- (a) take the part of the [^{F19}assumed earnings factor] for the year which exceeds the LET ^{F20} ... ;
 - (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
 - (c) multiply the amount found under paragraph (b) above by 10 per cent.;
 - (d) divide the amount found under paragraph (c) above by 44;
 - (e) add the amount found under paragraph (d) above to the flat rate amount for the year.
- (3) [^{F21}Where the final relevant year is 2015-16 or an earlier tax year,] the flat rate amount for the year is calculated by multiplying the FRAA in accordance with the last order under section 130AA of the Administration Act to come into force before the end of the final relevant year.
- [^{F22}(4) Otherwise, the flat rate amount is calculated by increasing the FRAA by the percentage by which earnings factors for 2015-16 are directed to be increased by the last order under section 130 of the Administration Act to come into operation before the end of the final relevant year.]

Textual Amendments

- F18** Words in Sch. 4B para. 9(1) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(7)(a)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F19** Words in Sch. 4B para. 9(2)(a) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(7)(b)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F20** Words in Sch. 4B para. 9(2)(a) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)
- F21** Words in Sch. 4B para. 9(3) inserted (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(c)(i)**

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F22 Sch. 4B para. 9(4) added (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(c)(ii)**

Amount B

- 10 (1) Amount B is calculated as follows—
- (a) take the part of the [^{F23}pensioner's assumed earnings factor] for the year which exceeds the QEF ^{F24} ... ;
 - (b) multiply that amount in accordance with the last order under section 130 of the Administration Act to come into force before the end of the final relevant year;
 - (c) multiply the amount found under paragraph (b) above by 20 per cent.;
 - (d) divide the amount found under paragraph (c) above by the number of relevant years in the pensioner's working life.
- (2) Section 44B above is to be ignored in applying section 44(6) above for the purposes of this paragraph.

Textual Amendments

- F23** Words in Sch. 4B para. 10(1)(a) substituted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(8)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F24** Words in Sch. 4B para. 10(1)(a) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)

PART 4

OTHER CASES

- 11 The Department may make regulations containing provision for finding for a tax year the amount referred to in section 45(2)(d) above—
- (a) in cases where the circumstances relating to the pensioner change in the course of the year, and
 - (b) in such other cases as the Department thinks fit.

PART 5

INTERPRETATION

- 12 In this Schedule—
- ^{F25}
.....
- “the contracted-out condition”, in relation to a tax week, means the condition that any earnings paid to or for the benefit of the pensioner in that week in respect of employment were in respect of employment qualifying him for a pension provided by a salary related contracted-out scheme (within the meaning of the Pensions Act);
- “the FRAA” has the meaning given by paragraph 13 below;
- “the LET”, in relation to a tax year, means the low earnings threshold for the year as specified in section 44A above;

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[^{F26}“the pensioner's assumed earnings factor”, in relation to a year, means the earnings factor that the pensioner would have for the year if section 44A(1) of the Pensions Act did not apply in relation to any tax week falling in the year;]

“the QEF”, in relation to a tax year, means the qualifying earnings factor for the year;

“relevant year” and “final relevant year” have the same meanings as in section 44 above;

^{F27}

Textual Amendments

- F25** Words in Sch. 4B para. 12 repealed (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), Sch. 3 para. 12(9)(a), **Sch. 10 Pt. II** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F26** Words in Sch. 4B para. 12 inserted (3.1.2012) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(1), **Sch. 3 para. 12(9)(b)** (with s. 73); S.R. 2011/441, art. 2(c)(xii)
- F27** Words in Sch. 4B para. 12 repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)

- 13 (1) “The FRAA” means the flat rate accrual amount.
- (2) [^{F28}Where the final relevant year is 2015-16 or an earlier tax year,] that amount is £72.80 for the flat rate introduction year and subsequent tax years (but subject to section 130AA of the Administration Act).
- [Otherwise, that amount is £93.60 for the flat rate introduction year and subsequent ^{F29}(3) tax years.]]

Textual Amendments

- F28** Words in Sch. 4B para. 13(2) inserted (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(d)(i)**
- F29** Sch. 4B para. 13(3) added (6.4.2016) by The Pensions (2015 Act) (Consequential and Supplementary Amendments) Order (Northern Ireland) 2016 (S.R. 2016/78), arts. 1, **2(5)(d)(ii)**

Modifications etc. (not altering text)

- C1** Sum in Sch. 4B para. 13(2) modified (for the tax year beginning 6.4.2012 and subsequent tax years) by The Social Security Pensions (Flat Rate Accrual Amount) Order (Northern Ireland) 2012 (S.R. 2012/89), arts. 1, **2**

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Changes and effects yet to be applied to :

- Sch. 4B para. 1(1) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 5(2)(a)
- Sch. 4B para. 1(1)(a) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 5(2)(b)
- Sch. 4B para. 1(1)(b) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 5(2)(b)
- Sch. 4B para. 1(2) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 5(2)(b)
- Sch. 4B para. 11 words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 5(3)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act modified by [S.R. 2019/211 art. 2\(2\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Affecting Order revoked (19.12.2020) without ever being in force by [S.R. 2020/347](#), arts. 1(1), 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 167ZZ10(5) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 38
- s. 4C(5)(i)(j) repealed by 2008 c. 1 (N.I.) Sch. 4 para. 41(3)(c) Sch. 6 Pt. 7
- s. 5A para. 2 sum modified by [S.R. 2022/231 art. 4\(4\)](#)
- s. 11A(1)(eb) inserted by 2021 c. 26 Sch. 27 para. 14 (This amendment not applied to [legislation.gov.uk](#). The existing section 11A of Act repealed by paragraph 4(2) of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57))
- s. 30B(3)(b) word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(b\)](#)
- s. 30B(4)(aa) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 9 para. 3](#)
- s. 30B(4)(aa) word repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- s. 35(1)(e) and word inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(b)
- s. 45(2A)(b) substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(c)
- s. 46(5)(6) added by 2008 c. 13 (N.I.) Sch. 3 para. 6(3)
- s. 46(5)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 2
- s. 47(4A) inserted by 2008 c. 13 (N.I.) s. 81(6)
- s. 83A substituted for ss. 83, 84 by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 2 para. 2](#)
- s. 83A(1) words substituted by 2004 c. 33 Sch. 24 para. 90(a)
- s. 83A(2) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 83A(3) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 123(1)(ea) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(a\)](#)
- s. 123(1)(ga) inserted by 2010 c. 13 (N.I.) s. 5(1)(a)
- s. 123(1C) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(b\)](#)
- s. 123(6A)(6B) inserted by 2010 c. 13 (N.I.) s. 5(1)(b)
- s. 123A inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(3\)](#)
- s. 123A transfer of functions by [S.R. 2016/76 Sch. 4 Pt. 1](#)
- s. 123A(2) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 123A(4)(b) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 129B-129F inserted (temp. until 31.12.2010) by 2007 c. 2 (N.I.) s. 31(1)
- s. 134(2A) inserted by 2010 c. 13 (N.I.) s. 15(2)
- s. 136(4)(ca) inserted by 2010 c. 13 (N.I.) s. 15(6)
- s. 136(4A) inserted by 2010 c. 13 (N.I.) s. 15(7)
- s. 146(2A) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 3 para. 3\(c\)](#)
- s. 160(2)(aa) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(a\)](#)

- s. 160(9)(da) inserted by S.I. 2015/2006 (N.I.) art. 68(3)(b)
- s. 167ZA(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(a)
- s. 167ZA(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(b)
- s. 167ZB(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(a)
- s. 167ZB(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(b)
- s. 167ZE(2A) inserted by 2015 c. 1 (N.I.) s. 12(3)(b)
- s. 167ZE(2B) inserted by 2015 c. 1 (N.I.) s. 12(3)(c)
- s. 167ZL(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(a)
- s. 167ZL(8)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(c)
- s. 167ZU(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(2)
- s. 167ZU(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(3)
- s. 167ZW(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(4)
- s. 167ZW(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(5)
- s. 167ZY(5) words repealed by 2022 c. 18 (N.I.) Sch. 5
- s. 167ZZ9(2)(ba) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 37
- s. 169A inserted by S.I. 2015/2006 (N.I.) art. 68(7)
- s. 172(4B) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(4)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4C inserted by 2008 c. 13 (N.I.) Sch. 2
- Sch. 4C para. 7(2)(c) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(b)
- Sch. 4C para. 7(3) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(8)
- Sch. 4C para. 3 omitted by 2012 c. 3 (N.I.) Sch. 3 para. 6(3)
- Sch. 4C para. 7(2)(b) word inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(a)
- Sch. 4C para. 1 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 2 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 5(b) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 6 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(5)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(6)
- Sch. 5 para. 000A1(4) omitted by 2012 c. 3 (N.I.) Sch. 2 para. 3(2)
- Sch. 11 para. 2(i) inserted by S.I. 2015/2006 (N.I.) art. 68(8)(a)
- Sch. 11 para. 9 inserted by S.I. 2015/2006 (N.I.) art. 68(8)(b)