Status: Point in time view as at 12/04/1993.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Persons exempt from tax is up to date with all changes known to be in force on or before 06 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 9

EXCLUSIONS FROM ENTITLEMENT TO CHILD BENEFIT

Persons exempt from tax

Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child if either that person or such other person as may be prescribed is exempt from tax under such provisions as may be prescribed.

Status:

Point in time view as at 12/04/1993.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Persons exempt from tax is up to date with all changes known to be in force on or before 06 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.