

*Status: Point in time view as at 28/07/2000.*

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## SCHEDULES

### SCHEDULE 1

Section 1(4).

#### 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**

##### *Class 1 contributions where earner employed in more than one employment*

- 1 (1) For the purposes of determining whether Class 1 contributions are payable in respect of earnings paid to an earner in a given week and, if so, the amount of the contributions—
- (a) all earnings paid to him or for his benefit in that week in respect of one or more employed earner's employments under the same employer shall, except as may be provided by regulations, be aggregated and treated as a single payment of earnings in respect of one such employment; and
  - (b) earnings paid to him or for his benefit in that week by different persons in respect of different employed earner's employments shall in prescribed circumstances be aggregated and treated as a single payment of earnings in respect of one such employment;
- and regulations may provide that the provisions of this sub-paragraph shall have effect in cases prescribed by the regulations as if for any reference to a week there were substituted a reference to a period prescribed by the regulations.
- [F2(2) Where earnings in respect of employments which include any contracted-out employment and any employment which is not a contracted-out employment are aggregated under sub-paragraph (1) above, then, except as may be provided by regulations—
- (a) if the aggregated earnings exceed the current [F3primary threshold], the amount of the primary Class 1 contribution in respect of the aggregated earnings shall be determined in accordance with sub-paragraph (3) below; and
  - (b) if the aggregated earnings exceed the current [F4secondary threshold], the amount of the secondary Class 1 contribution in respect of the aggregated earnings shall be determined in accordance with sub-paragraph (6) below.]
- [F5(3) The amount of the primary Class 1 contribution shall be the aggregate of the amounts determined under the following paragraphs (applying earlier paragraphs before later ones)—

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- (a) if the aggregated earnings are paid to or for the benefit of an earner in respect of whom minimum contributions are payable under section 39(1) of the Pensions Act (contributions to personal pension schemes), the amount obtained by applying the rate of primary Class 1 contributions that would apply if all the aggregated earnings were attributable to employments which are not contracted-out to such part of the aggregated earnings so attributable as [<sup>F6</sup>exceeds the current [<sup>F3</sup>primary threshold] and] does not exceed the current upper earnings limit (referred to in this paragraph as “the APPS earnings”);
- (b) if some of the aggregated earnings are attributable to COMPS service, the amount obtained by applying the rate of primary Class 1 contributions that would apply if all the aggregated earnings were attributable to COMPS service—
  - (i) to such part of the aggregated earnings attributable to COMPS service as [<sup>F6</sup>exceeds the current [<sup>F3</sup>primary threshold] and] does not exceed the current upper earnings limit; or
  - (ii) if paragraph (a) applies, to such part of the earnings attributable to COMPS service as, when added to the APPS earnings, [<sup>F6</sup>exceeds the current [<sup>F3</sup>primary threshold] and] does not exceed the current upper earnings limit;
- (c) if some of the aggregated earnings are attributable to COSRS service, the amount obtained by applying the rate of primary Class 1 contributions that would apply if all the aggregated earnings were attributable to COSRS service—
  - (i) to such part of the aggregated earnings attributable to COSRS service as [<sup>F6</sup>exceeds the current [<sup>F3</sup>primary threshold] and] does not exceed the current upper earnings limit; or
  - (ii) if paragraph (a) or (b) applies, to such part of the earnings attributable to COSRS service as, when added to the APPS earnings or the part attributable to COMPS service (or both), [<sup>F6</sup>exceeds the current [<sup>F3</sup>primary threshold] and] does not exceed the current upper earnings limit;
- (d) the amount obtained by applying the rate of primary Class 1 contributions that would apply if all the aggregated earnings were attributable to employments which are not contracted-out to such part of the aggregated earnings as, when added to the part or parts attributable to COMPS or COSRS service, [<sup>F6</sup>exceeds the current [<sup>F3</sup>primary threshold] and] does not exceed the current upper earnings limit.]

(4) .....

<sup>F7</sup>(5) .....

<sup>F8</sup>(6) The amount of the secondary Class 1 contribution shall be the aggregate of the amounts determined under the following paragraphs (applying earlier paragraphs before later ones)—

- (a) if the aggregated earnings are paid to or for the benefit of an earner in respect of whom minimum contributions are payable under section 39(1) of the Pensions Act, the amount obtained by applying the rate of secondary Class 1 contributions that would apply if all the aggregated earnings were

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- attributable to employments which are not contracted-out to <sup>[F9]</sup>such part of the APPS earnings as exceeds the <sup>[F4]</sup>secondary threshold];
- (b) if some of the aggregated earnings are attributable to COMPS service, the amount obtained by applying the rate of secondary Class 1 contributions that would apply if all the aggregated earnings were attributable to COMPS service to <sup>[F10]</sup>such part of the aggregated earnings attributable to such service as exceeds the <sup>[F4]</sup>secondary threshold];
- (c) if some of the aggregated earnings are attributable to COSRS service, the amount obtained by applying the rate of secondary Class 1 contributions that would apply if all the aggregated earnings were attributable to COSRS service to <sup>[F10]</sup>such part of the aggregated earnings attributable to such service as exceeds the <sup>[F4]</sup>secondary threshold];
- (d) the amount obtained by applying the rate of secondary Class 1 contributions that would apply if all the aggregated earnings were attributable to employments which are not contracted-out to <sup>[F11]</sup>such part of the remainder of the aggregated earnings as exceeds the <sup>[F4]</sup>secondary threshold].]
- (7) Where any single payment of earnings is made in respect of two or more employed earner’s employments under different employers, liability for Class 1 contributions shall be determined by apportioning the payment to such one or more of the employers as may be prescribed, and treating a part apportioned to any employer as a separate payment of earnings by him.
- (8) Where earnings are aggregated under sub-paragraph (1)(b) above, liability (if any) for the secondary contribution shall be apportioned, in such manner as may be prescribed, between the secondary contributors concerned.
- <sup>[F12]</sup>(8A) Regulations under any provision of this paragraph shall be made by the Inland Revenue.]
- <sup>[F13]</sup>(9) In this paragraph—
- “COMPS service” means service in employment in respect of which minimum payments are made to a money purchase contracted-out scheme;
- “COSRS service” means service in employment which qualifies the earner for a pension provided by a salary related contracted-out scheme.]
- <sup>[F14]</sup>(10) In relation to earners paid otherwise than weekly, any reference in this paragraph to—
- (a) the primary or the secondary threshold, or
- (b) the upper earnings limit,
- shall be construed as a reference to the equivalent of that threshold or limit prescribed under section 5(4) above.]

#### Textual Amendments

- F2** Sch. 1 para. 1(2) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(2)**; S.R. 1999/72, art. 2(b), **Sch.**
- F3** Words in Sch. 1 para. 1 substituted (6.4.2000) by 1999 c. 30, s. 84(1), **Sch. 12 para. 86(3)**; S.I. 1999/3420, **art. 4(b)**
- F4** Words in Sch. 1 para. 1 substituted (6.4.2000) by 1999 c. 30, s. 84(1), **Sch. 12 para. 86(2)**; S.I. 1999/3420, **art. 4(b)**

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- F5** Sch. 1 para. 1(3) substituted (6.4.1996) by S.I. 1995/3213 (N.I. 22), **arts. 132, 145(2)**; S.R. 1996/91, art. 2, **Sch. Pt. III**
- F6** Words in Sch. 1 para. 1(3) inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(3)**; S.R. 1999/72, art. 2(b), **Sch.**
- F7** Sch. 1 para. 1(4)(5) repealed (6.4.2000) by 1999 c. 30, ss. 84(1), 88, Sch. 12 para. 86(4), **Sch. 13 Pt. VII**; S.I. 1999/3420, **art. 4(b)(e)**
- F8** Sch. 1 para. 1(6) substituted (6.4.1996) by S.I. 1995/3213 (N.I. 22), **arts. 132, 145(3)**; S.R. 1996/91, art. 2, **Sch. Pt. III**
- F9** Words in Sch. 1 para. 1(6)(a) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(4)(a)**; S.R. 1999/72, art. 2(b), **Sch.**
- F10** Words in Sch. 1 para. 1(6)(b)(c) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(4)(b)**; S.R. 1999/72, art. 2(b), **Sch.**
- F11** Words in Sch. 1 para. 1(6)(d) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(4)(c)**; S.R. 1999/72, art. 2(b), **Sch.**
- F12** Sch. 1 para. 1(8A) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 30** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F13** Sch. 1 para. 1(9) added (6.4.1996) by S.I. 1995/3213 (N.I. 22), **arts. 132, 145(4)**; S.R. 1996/91, art. 2, **Sch. Pt. III**
- F14** Sch. 1 para. 1(10) added (6.4.2000) by 1999 c. 30, s. 84(1), **Sch. 12 para. 86(5)**; S.I. 1999/3420, **art. 4(b)**

*Earnings not paid at normal intervals*

- 2 Regulations [<sup>F15</sup>made by the Inland Revenue] may, for the purposes of Class 1 contributions, make provision as to the intervals at which payments of earnings are to be treated as made.

**Textual Amendments**

**F15** Words in Sch. 1 para. 2 inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 31** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

*Method of paying Class 1 contributions*

- 3 (1) Where earnings are paid to an employed earner and in respect of that payment liability arises for primary and secondary Class 1 contributions, the secondary contributor shall (except in prescribed circumstances), as well as being liable for [<sup>F16</sup>any secondary contribution of his own], be liable in the first instance to pay also the earner’s primary contribution, on behalf of and to the exclusion of the earner; and for the purposes of this Act and the Administration Act contributions paid by the secondary contributor on behalf of the earner shall be taken to be contributions paid by the earner.

<sup>F17</sup>(2) .....

- (3) A secondary contributor shall be entitled, subject to and in accordance with regulations, to recover from an earner the amount of any primary Class 1 contribution paid or to be paid by him on behalf of the earner; [<sup>F18</sup>and, subject to sub-paragraph (4) below but notwithstanding any other provision in any enactment], regulations under this sub-paragraph shall provide for recovery to be made by deduction from the earner’s earnings, and for it not to be made in any other way.

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- [<sup>F19</sup>(4) Sub-paragraph (5) below applies in a case where—
- (a) a person (“the employee”) ceases in a particular tax year (“the cessation year”) to be employed by a particular employer (“the employer”); and
  - (b) the employee receives from the employer in the cessation year, after the cessation of the employment, earnings in a form other than money (“non-monetary earnings”).
- (5) If and to the extent that regulations so provide, the employer may recover from the employee in such manner as may be prescribed any primary Class 1 contributions paid or to be paid by him on the employee’s behalf in respect of—
- (a) the non-monetary earnings mentioned in sub-paragraph (4) above; or
  - (b) any non-monetary earnings received by the employee from the employer in the cessation year before the cessation of the employment,
- which he was unable to recover by deduction from the employee’s earnings.]
- [<sup>F20</sup>(6) Regulations under any provision of this paragraph shall be made by the Inland Revenue.]

#### Textual Amendments

- F16** Words in Sch. 1 para. 3(1) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(5)**; S.I. 1999/72, art. 2(b), **Sch.**
- F17** Sch. 1 para. 3(2) repealed (with effect in relation to the tax year beginning with 6.4.2000 and subsequent tax years) by 2000 c. 19, ss. 81(1), 85, **Sch. 9 Pt. VIII(2)**, Note 1
- F18** Words in Sch. 1 para. 3(3) substituted (9.9.1998) by S.I. 1998/1506 (N.I. 10), art. 52(a); S.R. 1998/312, art. 2(a), **Sch. Pt. I**
- F19** Sch. 1 para. 3(4)(5) added (9.9.1998) by S.I. 1998/1506 (N.I. 10), art. 52(b); S.R. 1998/312, art. 2(a), **Sch. Pt. I**
- F20** Sch. 1 para. 3(6) added (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 32** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

#### [<sup>F21</sup> Prohibition on recovery of employer’s contributions

#### Textual Amendments

- F21** Sch. 1: cross-headings and paras. 3A, 3B inserted (28.7.2000) by 2000 c. 19, ss. 81(2)

- <sup>F22</sup>3A (1) Subject to sub-paragraph (2) below, a person who is or has been liable to pay any secondary Class 1 or any Class 1A or Class 1B contributions shall not—
- (a) make, from earnings paid by him, any deduction in respect of any such contributions for which he or any other person is or has been liable;
  - (b) otherwise recover any such contributions (directly or indirectly) from any person who is or has been a relevant earner; or
  - (c) enter into any agreement with any person for the making of any such deduction or otherwise for the purpose of so recovering any such contributions.
- (2) Sub-paragraph (1) above does not apply to the extent that an agreement between—
- (a) a secondary contributor, and

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- (b) any person (“the earner”) in relation to whom the secondary contributor is, was or will be such a contributor in respect of the contributions to which the agreement relates,
- allows the secondary contributor to recover (whether by deduction or otherwise) the whole or any part of any secondary Class 1 contribution payable in respect of a gain that is treated as remuneration derived from that earner’s employment by virtue of section 4(4)(a) above.
- (3) Sub-paragraph (2) above does not authorise any recovery (whether by deduction or otherwise)—
- (a) in pursuance of any agreement entered into before 19th May 2000; or
- (b) in respect of any liability to a contribution arising before the day of the passing of the Child Support, Pensions and Social Security Act 2000.
- (4) In this paragraph—
- “agreement” includes any arrangement or understanding (whether or not legally enforceable); and
- “relevant earner”, in relation to a person who is or has been liable to pay any contributions, means an earner in respect of whom he is or has been so liable.]

**Textual Amendments**

**F22** Sch. 1 paras. 3A, 3B inserted (28.7.2000) by 2000 c. 19, ss. 81(2)

*<sup>F23</sup>Transfer of liability to be borne by earner*

**Textual Amendments**

**F23** Sch. 1: cross-headings and paras. 3A, 3B inserted (28.7.2000) by 2000 c. 19, ss. 81(2)

- <sup>F24</sup>3B (1) This paragraph applies where—
- (a) an election is jointly made by—
- (i) a secondary contributor, and
- (ii) a person (“the earner”) in relation to whom the secondary contributor is or will be such a contributor in respect of contributions on share option gains by the earner,
- for the whole or a part of any liability of the secondary contributor to contributions on any such gains to be transferred to the earner; and
- (b) the election is one in respect of which the Inland Revenue have, before it was made, given by notice to the secondary contributor their approval to both—
- (i) the form of the election; and
- (ii) the arrangements made in relation to the proposed election for securing that the liability transferred by the election will be met.
- (2) Any liability which—
- (a) arises while the election is in force, and
- (b) is a liability to pay the contributions on share option gains by the earner, or the part of them, to which the election relates,

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shall be treated for the purposes of this Act, the Administration Act and Part III of the <sup>M1</sup>Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 as a liability falling on the earner, instead of on the secondary contributor.

- (3) Subject to sub-paragraph (7)(b) below, an election made for the purposes of sub-paragraph (1) above shall continue in force from the time when it is made until whichever of the following first occurs, namely—
- (a) it ceases to have effect in accordance with its terms;
  - (b) it is revoked jointly by both parties to the election;
  - (c) notice is given to the earner by the secondary contributor terminating the effect of the election.
- (4) An approval given to the secondary contributor for the purposes of sub-paragraph (1)(b) above may be given either—
- (a) for an election to be made by the secondary contributor and a particular person; or
  - (b) for all elections to be made, or to be made in particular circumstances, by the secondary contributor and particular persons or by the secondary contributor and persons of a particular description.
- (5) The grounds on which the Inland Revenue shall be entitled to refuse an approval for the purposes of sub-paragraph (1)(b) above shall include each of the following—
- (a) that it appears to the Inland Revenue that adequate arrangements have not been made for securing that the liabilities transferred by the proposed election or elections will be met by the person or persons to whom they would be so transferred; and
  - (b) that it appears to the Inland Revenue that they do not have sufficient information to determine whether or not grounds falling within paragraph (a) above exist.
- (6) If, at any time after they have given an approval for the purposes of sub-paragraph (1)(b) above, it appears to the Inland Revenue—
- (a) that the arrangements that were made or are in force for securing that liabilities transferred by elections to which the approval relates are met are proving inadequate or unsatisfactory in any respect, or
  - (b) that any election to which the approval relates has resulted, or is likely to result, in the avoidance or non-payment of the whole or any part of any secondary Class 1 contributions,
- the Inland Revenue may withdraw the approval by notice to the secondary contributor.
- (7) The withdrawal by the Inland Revenue of any approval given for the purposes of sub-paragraph (1)(b) above—
- (a) may be either general or confined to a particular election or to particular elections; and
  - (b) shall have the effect that the election to which the withdrawal relates has no effect on contributions on share option gains in respect of any right to acquire shares obtained after—
    - (i) the date on which notice of the withdrawal of the approval is given; or
    - (ii) such later date as the Inland Revenue may specify in that notice.

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- (8) Where the Inland Revenue have refused or withdrawn their approval for the purposes of sub-paragraph (1)(b) above, the person who applied for it or, as the case may be, to whom it was given may appeal to the Special Commissioners against the Inland Revenue’s decision.
- (9) On an appeal under sub-paragraph (8) above the Special Commissioners may—
- (a) dismiss the appeal;
  - (b) remit the decision appealed against to the Inland Revenue with a direction to make such decision as the Special Commissioners think fit; or
  - (c) in the case of a decision to withdraw an approval, quash that decision and direct that that decision is to be treated as never having been made.
- (10) Subject to sub-paragraph (12) below, an election under sub-paragraph (1) above shall not apply to any contributions in respect of gains realised before it was made.
- (11) Regulations made by the Inland Revenue may make provision with respect to the making of elections for the purposes of this paragraph and the giving of approvals for the purposes of sub-paragraph (1)(b) above; and any such regulations may, in particular—
- (a) prescribe the matters that must be contained in such an election;
  - (b) provide for the manner in which such an election is to be capable of being made and of being confined to particular liabilities or the part of particular liabilities; and
  - (c) provide for the making of applications for such approvals and for the manner in which those applications are to be dealt with.
- (12) Where—
- (a) an election is made under this paragraph before the end of the period of three months beginning with the date of the passing of the Child Support, Pensions and Social Security Act 2000, and
  - (b) that election is expressed to relate to liabilities for contributions arising on or after 19th May 2000 and before the making of the election, this paragraph shall have effect in relation to those liabilities as if sub-paragraph (2) above provided for them to be deemed to have fallen on the earner (instead of on the secondary contributor); and the secondary contributor shall accordingly be entitled to reimbursement from the earner for any payment made by that contributor in or towards the discharge of any of those liabilities.
- (13) In this paragraph references to contributions on share option gains by the earner are references to any secondary Class 1 contributions payable in respect of a gain that is treated as remuneration derived from the earner’s employment by virtue of section 4(4)(a) above.
- (14) In this paragraph “the Special Commissioners” means the Commissioners for the special purposes of the Income Tax Acts.

**Textual Amendments**

**F24** Sch. 1 paras. 3A, 3B inserted (28.7.2000) by 2000 c. 19, ss. 81(2)

**Marginal Citations**

**M1** S.I. 1999/671.



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### *General provisions as to Class 1 contributions*

- 4 Regulations [<sup>F25</sup>made by the Inland Revenue] may, in relation to Class 1 contributions, make provision—
- (a) for calculating the amounts payable according to a scale prepared from time to time by the [<sup>F26</sup>Inland Revenue] or otherwise adjusting them so as to avoid fractional amounts or otherwise facilitate computation;
  - (b) for requiring that the liability in respect of a payment made in a tax week, in so far as the liability depends on any conditions as to a person's age or retirement, shall be determined as at the beginning of the week or as at the end of it;
  - (c) for securing that liability is not avoided or reduced by a person following in the payment of earnings any practice which is abnormal for the employment in respect of which the earnings are paid; and
  - (d) without prejudice to sub-paragraph (c) above, for enabling the [<sup>F26</sup>Inland Revenue], where [<sup>F26</sup>they are] satisfied as to the existence of any practice in respect of the payment of earnings whereby the incidence of Class 1 contributions is avoided or reduced by means of irregular or unequal payments, to give directions for securing that such contributions are payable as if that practice were not followed.

#### **Textual Amendments**

- F25** Words in Sch. 1 para. 4 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)
- F26** Words in Sch. 1 para. 4 substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), Sch. 1 para. 19 (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)

### *[<sup>F27</sup>Class 1A contributions]*

#### **Textual Amendments**

- F27** 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

- [<sup>F28</sup>5 Regulations [<sup>F29</sup>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 [<sup>F30</sup>something is provided or made available] by reason of two or more employed earner's employments under different employers.]

#### **Textual Amendments**

- F28** 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
- F29** 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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**F30** Words in [Sch. 1 para. 5\(b\)](#) substituted (28.7.2000) by [2000 c. 19, s. 78\(4\)](#)

### [<sup>F31</sup>Class 1B contributions

#### Textual Amendments

**F31** Cross-heading inserted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by [S.I. 1998/1506 \(N.I. 10\)](#), art. 78(1), [Sch. 6 para. 58\(7\)](#); [S.R. 1998/312](#), art. 2(b), [Sch. Pt. II](#)

<sup>F32</sup>5A Regulations [<sup>F33</sup>made by the Inland Revenue] may make provision for calculating the amount of Class 1B contributions so as to avoid fractional amounts.]

#### Textual Amendments

**F32** [Sch. 1 para. 5A](#) inserted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by [S.I. 1998/1506 \(N.I. 10\)](#), art. 78(1), [Sch. 6 para. 58\(7\)](#); [S.R. 1998/312](#), art. 2(b), [Sch. Pt. II](#)

**F33** Words in [Sch. 1 para. 5A](#) 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)

### *Power to combine collection of contributions with tax*

- 6 (1) Regulations made [<sup>F34</sup>by] the Inland Revenue may—
- [<sup>F35</sup>(a) provide for Class 1, Class 1A, Class 1B or Class 2 contributions to be paid, accounted for and recovered in a similar manner to income tax in relation to which regulations under section 203 of the Income and Corporation Taxes Act 1988 (PAYE) have effect;]
  - (b) apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of regulations under that section;
  - (c) make provision for the appropriation of the payments made by any person between his liabilities in respect of income tax and contributions.
- (2) Without prejudice to the generality of sub-paragraph (1) above, the provision that may be made by virtue of paragraph (a) of that sub-paragraph includes in relation to Class 1 [<sup>F36</sup>, Class 1A or Class 1B]contributions—
- (a) provision for requiring the payment of interest on sums due in respect of Class 1 or Class 1A contributions which are not paid by the due date, for determining the date (being, in the case of Class 1 contributions, not less than 14 days after the end of the tax year in respect of which the sums are due) from which such interest is to be calculated and for enabling the repayment or remission of such interest;
  - (b) provision for requiring the payment of interest on sums due in respect of Class 1 or Class 1A contributions which fall to be repaid and for determining the date <sup>F37</sup>. . . from which such interest is to be calculated;
  - (c) provision for, or in connection with, the imposition and recovery of penalties in relation to any returns required to be made which relate to Class 1 or Class 1A contributions, but subject to sub-paragraph (7) and paragraph 7 below;

*Status: Point in time view as at 28/07/2000.*

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and any reference to contributions or income tax in paragraph (b) or (c) of sub-paragraph (1) above shall be construed as including a reference to any interest or penalty in respect of contributions or income tax, as the case may be.

- (3) The rate of interest applicable for any purpose of this paragraph shall be—
- (a) the rate from time to time prescribed for that purpose under section 178 of the <sup>M2</sup>Finance Act 1989 for the purpose of any enactment (whether or not extending to Northern Ireland) if prescribed by regulations made by virtue of this paragraph; or
  - (b) such other rate as may be prescribed by such regulations.

[<sup>F38</sup>(4) Where—

- (a) a decision relating to contributions falls to be made under or by virtue of Article 7, 9 or 10 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999; and
- (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions, regulations under sub-paragraph (1) above shall not require any such interest to be paid until the decision has been made.]

[<sup>F39</sup>(4A) Regulations under [<sup>F40</sup>sub-paragraph (1) above] shall not require the payment of interest on a sum due in respect of a Class 1B contribution if a relevant tax appeal has been brought but not finally determined; and “a relevant tax appeal” means an appeal against a determination as to the amount of income tax in respect of which the person liable to pay the Class 1B contribution is accountable in accordance with the relevant PAYE settlement agreement.]

- (5) [<sup>F41</sup>The Secretary of State may by regulations made with the concurrence of the Inland Revenue] make such provision as [<sup>F41</sup>he] considers expedient in consequence of any provision made by or under [<sup>F42</sup>section 4A, 155A] or 163 above.
- (6) [<sup>F43</sup>Provision made in regulations under sub-paragraph (5) above may] in particular require the inclusion—
- (a) in returns, certificates and other documents; or
  - (b) in any other form of record;

which the regulations require to be kept or produced or to which those regulations otherwise apply, of such particulars relating [<sup>F44</sup>to relevant payments or benefits within the meaning of section 4A above or (as the case may be)] to statutory sick pay, statutory maternity pay or deductions or payments made by virtue of section 163(1) above as may be prescribed by those regulations.

- (7) Section 98 of the <sup>M3</sup>Taxes Management Act 1970 shall apply in relation to regulations made [<sup>F45</sup>under sub-paragraph (1) or (5)] as it applies in relation to regulations made under section 203 of the <sup>M4</sup>Income and Corporation Taxes Act 1988 (PAYE).

<sup>F46</sup>(8) .....

#### Textual Amendments

- F34** Word in [Sch. 1 para. 6\(1\)](#) substituted (1.4.1999) by [S.I. 1999/671, art. 4, Sch. 3 para. 34\(2\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149, art. 2\(c\)](#), [Sch. 2](#) (subject to [arts. 3-6](#))

*Status: Point in time view as at 28/07/2000.*

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- F35** Sch. 1 para. 6(1)(a) substituted (9.9.1998 for the purpose only of making regulations or orders and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(8)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F36** Words in Sch. 1 para. 6(2) substituted (9.9.1998 for the purpose only of making regulations or orders and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(9)(a)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F37** Words in Sch. 1 para. 6(2)(b) ceased to have effect (9.9.1998 for the purpose only of making regulations or orders and 6.4.1999 otherwise) and repealed (6.4.1999) by virtue of S.I. 1998/1506 (N.I. 10), art. 78(1)(2), Sch. 6 para. 58(9)(b), **Sch. 7**; S.R. 1998/312, art. 2(b)(d), Sch. Pts. II, III
- F38** Sch. 1 para. 6(4) substituted (26.3.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1999/671, art. 17, **Sch. 6 para. 7** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(d), Schs. 1, 3 (subject to arts. 3-6)
- F39** Sch. 1 para. 6(4A) inserted (9.9.1998 for the purpose only of making regulations or orders and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(11)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F40** Words in Sch. 1 para. 6(4A) substituted (1.4.1999) by S.I. 1999/671, art. 24(2), **Sch. 8 para. 3** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F41** Words in Sch. 1 para. 6(5) substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 20(a)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F42** Words in Sch. 1 para. 6(5) substituted (6.4.2000) by 1999 c. 30, s. 84(1), **Sch. 12 para. 86(6)(a)**; S.I. 1999/3420, **art. 4(b)**
- F43** Words in Sch. 1 para. 6(6) substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 20(b)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F44** Words in Sch. 1 para. 6(6) inserted (6.4.2000) by 1999 c. 30, s. 84(1), **Sch. 12 para. 86(6)(b)**; S.I. 1999/3420, **art. 4(b)**
- F45** Words in Sch. 1 para. 6(7) substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 20(c)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F46** Sch. 1 para. 6(8) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), Sch. 3 para. 34(2), **Sch. 9 Pt. I** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

#### Modifications etc. (not altering text)

- C1** Sch. 1 para. 6(3)(a) applied (19.4.1993) by S.R. 1979/186, **regs. 28A(1), 28B(1)** (as inserted (19.4.1993) by S.R. 1993/130, **reg. 2**)

#### Marginal Citations

- M2** 1989 c. 26.  
**M3** 1970 c. 9.  
**M4** 1988 c. 1.

#### *Special penalties in the case of certain returns*

- 7 (1) This paragraph applies where regulations under [F47sub-paragraph (1) of paragraph 6] above make provision requiring any return which is to be made in accordance with a specified provision of regulations under [F47that sub-paragraph] (the “contributions return”) to be made—
- (a) at the same time as any specified return required to be made in accordance with a provision of regulations made by the Inland Revenue under section 203(2) (PAYE) or 566(1) (sub-contractors) of the M5Income

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and Corporation Taxes Act 1988 to which section 98A of the <sup>M6</sup>Taxes Management Act 1970 applies (the “tax return”); or

- (b) if the circumstances are such that the return mentioned in paragraph (a) above does not fall to be made, at a time defined by reference to the time for making that return, had it fallen to be made;

and, in a case falling within paragraph (b) above, any reference in the following provisions of this paragraph to the tax return shall be construed as a reference to the return there mentioned.

- (2) Where this paragraph applies, regulations under [<sup>F48</sup>paragraph 6(1)] above may provide that section 98A of the <sup>M7</sup>Taxes Management Act 1970 (penalties for late, fraudulent or negligent returns) shall apply in relation to any specified provision of regulations in accordance with which the contributions return is required to be made; and where they so provide then, subject to the following provisions of this paragraph—

- (a) that section shall apply in relation to the contributions return as it applies in relation to the tax return; and

- (b) sections 100 to 100D and 102 to [<sup>F49</sup>105] of that Act shall apply in relation to a penalty under section 98A of that Act to which a person is liable by virtue of this sub-paragraph as they apply in relation to any other penalty under that section.

- (3) Where a person [<sup>F50</sup>has been required to pay] a penalty under paragraph (a) of subsection (2) of section 98A of that Act (first 12 months’ default) in consequence of a failure in respect of a tax return, he shall not also [<sup>F51</sup>be required to pay] a penalty under that paragraph in respect of any failure in respect of the associated contributions return.

- (4) In any case where—

- (a) a person is liable to a penalty under subsection (2)(b) or (4) of that section (tax-related penalties) in respect of both a tax return and its associated contributions return, and
- (b) an officer of the Inland Revenue authorised for the purposes of section 100 of that Act has determined that a penalty is to be imposed under that provision in respect of both returns,

the penalty so imposed shall be a single penalty of an amount not exceeding the limit determined under sub-paragraph (5) below.

- (5) The limit mentioned in sub-paragraph (4) above is an amount equal to the sum of—

- (a) the maximum penalty that would have been applicable under subsection (2) (b) or (4) of section 98A of that Act (as the case may be) for a penalty in relation to the tax return only; and

- (b) the maximum penalty that would have been so applicable in relation to the associated contributions return only.

- (6) So much of any single penalty imposed by virtue of sub-paragraph (4) above as is recovered by the Inland Revenue shall, after the deduction of any administrative costs of the Inland Revenue attributable to its recovery, [<sup>F52</sup>for the purposes of making any payment into the National Insurance Fund be apportioned between income tax and contributions] in the ratio T:C, where—

T is the maximum penalty that could have been imposed under the provision in question in relation to the tax return only; and

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C is the maximum penalty that could have been so imposed in relation to the associated contributions return only.

- <sup>F53</sup>(7) .....
- (8) [<sup>F54</sup>Sub-paragraph (6)] above shall have effect notwithstanding any provision which treats a penalty under section 98A of that Act as if it were tax charged in an assessment and due and payable.
- (9) In the application of section 98A of that Act by virtue of this paragraph, any reference to a year of assessment shall be construed, in relation to a contributions return, as a reference to the tax year corresponding to that year of assessment.
- (10) In the application of section 100D of that Act (court proceedings for penalties in cases of fraud) by virtue of this paragraph—
- (a) subsection (2) shall have effect with the omission of the words “England, Wales or” and paragraphs (a) and (b); and
  - (b) subsection (3) shall have effect with the omission of the words from “instituted in England and Wales” to “and any such proceedings” and the substitution for “that Part of that Act” of “ Part II of the Crown Proceedings Act 1947 ”.
- (11) In the application of section 103 of that Act (time limit for recovery) by virtue of this paragraph—
- (a) any reference in subsection (1) to tax shall be taken to include a reference to Class 1 [<sup>F55</sup>, Class 1A and Class 1B] contributions;
  - (b) any penalty by virtue of sub-paragraph (4) above shall be regarded as a penalty in respect of the tax return in question; and
  - (c) where, by virtue of subsection (2) (death), subsection (1)(b) does not apply in relation to a penalty under section 98A(2)(b) or (4) of that Act in respect of a tax return, it shall also not apply in relation to a penalty so imposed in respect of the associated contributions return.
- [(12) <sup>F56</sup>A penalty under section 98A of that Act as it applies by virtue of this paragraph shall not be imposed where—
- (a) a decision relating to contributions falls to be made under or by virtue of Article 7, 9 or 10 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, and has not yet been made; and
  - (b) the decision will affect a person’s liability for the penalty, or the amount of it.]
- (13) For the purposes of this paragraph—
- (a) “contributions return” and “tax return” shall be construed in accordance with sub-paragraph (1) above; and
  - (b) a contributions return and a tax return are “associated” if the contributions return is required to be made—
    - (i) at the same time as the tax return, or
    - (ii) where sub-paragraph (1)(b) above applies, at a time defined by reference to the time for making the tax return.

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### Textual Amendments

- F47** Words in **Sch. 1 para. 7(1)** substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 21(2)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F48** Words in **Sch. 1 para. 7(2)** substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 21(3)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F49** Words in **Sch. 1 para. 7(2)(b)** substituted (28.7.2000) by 2000 c. 19, s. 80(2)
- F50** Words in **Sch. 1 para. 7(3)** substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 53(1)(a); S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F51** Words in **Sch. 1 para. 7(3)** substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 53(1)(b); S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F52** Words in **Sch. 1 para. 7(6)** substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 35(2)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F53** **Sch. 1 para. 7(7)** repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), **Sch. 3 para. 35(3)**, **Sch. 9 Pt. I** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F54** Words in **Sch. 1 para. 7(8)** substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 35(4)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F55** Words in **Sch. 1 para. 7(11)(a)** substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 58(12)**; S.R. 1998/312, art. 2(d), **Sch. Pt. III**
- F56** **Sch. 1 para. 7(12)** substituted (26.3.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1999/671, art. 17, **Sch. 6 para. 8** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(b)(d), **Schs. 1, 3** (subject to arts. 3-6)

### Marginal Citations

- M5** 1988 c. 1.  
**M6** 1970 c. 9.  
**M7** 1970 c. 9.

[<sup>F57</sup>7A(1) This paragraph applies where paragraph 7 above applies; and in this paragraph “contributions return” has the same meaning as in that paragraph.

- (2) Without prejudice to paragraph 7(2) above or to the [<sup>F58</sup>other] powers of the Inland Revenue to penalise omissions or errors in returns, regulations [<sup>F59</sup>made by the Treasury] may provide for the [<sup>F60</sup>Inland Revenue] to impose penalties in respect of a person who, in making a contributions return, fraudulently or negligently—
- (a) fails to provide any information or computation that he is required to provide; or
- (b) provides any such information or computation that is incorrect.
- (3) Regulations under sub-paragraph (2) above shall—
- (a) prescribe the rates of penalty, or provide for how they are to be ascertained;
- (b) provide for the penalty to be imposed by the [<sup>F61</sup>Inland Revenue] within 6 years after the date on which the penalty is incurred;
- (c) provide for determining the date on which, for the purposes of paragraph (b) above, the penalty is incurred;
- (d) prescribe the means by which the penalty is to be enforced; and
- (e) provide for enabling the [<sup>F62</sup>Inland Revenue, in their] discretion, to mitigate or to remit the penalty, or to stay or to compound any proceedings for it.]

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#### Textual Amendments

- F57** Sch. 1 para. 7A inserted (10.3.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), **art. 53(2)**; S.R. 1999/102, art. 2(b), **Sch. Pt. II**
- F58** Word in Sch. 1 para. 7A(2) inserted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), **Sch. 8 para. 4(2)(a)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F59** Words in Sch. 1 para. 7A(2) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 36** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F60** Words in Sch. 1 para. 7A(2) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), **Sch. 8 para. 4(2)(b)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F61** Words in Sch. 1 para. 7A(3)(b) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), **Sch. 8 para. 4(3)(a)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F62** Words in Sch. 1 para. 7A(3)(e) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), **Sch. 8 para. 4(3)(b)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)

*[<sup>F63</sup>Collection of contributions [<sup>F64</sup>otherwise than through PAYE system]]*

#### Textual Amendments

- F63** Sch. 1: Cross-heading and para. 7B inserted (10.3.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), **art. 54**; S.R. 1999/102, art. 2(b), **Sch. Pt. II**
- F64** 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)

[<sup>F65</sup>7B (1) [<sup>F66</sup>The Treasury may by regulations]] provide that, in such cases or circumstances as may be [<sup>F67</sup>prescribed, Class 1, Class 1A, Class 1B or Class 2 contributions shall be paid to the Inland Revenue in a manner different from that in which income tax in relation to which regulations under section 203 of the Income and Corporation Taxes Act 1988 (PAYE) apply is payable.]

(2) Regulations under this paragraph may, in particular—

- (a) provide for returns to be made to the [<sup>F68</sup>Inland Revenue] by such date as may be prescribed;
- (b) prescribe the form in which returns are to be made, or provide for returns to be made in such form as the [<sup>F68</sup>Inland Revenue] may approve;
- (c) prescribe the manner in which contributions are to be paid, or provide for contributions to be paid in such manner as the [<sup>F68</sup>Inland Revenue] may approve;
- (d) prescribe the due date for the payment of contributions;
- [<sup>F69</sup>(e) require interest to be paid on contributions that are not paid by the due date, and provide for determining the date from which such interest is to be calculated;]
- (f) provide for interest to be paid on contributions that fall to be repaid;



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- (g) provide for determining the date from which interest to be charged or paid pursuant to regulations under paragraph (e) or (f) above is to be calculated;
- (h) provide for penalties to be imposed in respect of a person who—
  - (i) fails to submit, within the time allowed, a return required to be made in accordance with regulations under paragraph (a) above;
  - (ii) in making such a return, fraudulently or negligently fails to provide any information or computation that he is required to provide;
  - (iii) in making such a return, fraudulently or negligently provides any incorrect information or computation; or
  - (iv) fails to pay Class 2 contributions by the due date;
- (i) provide for a penalty imposed pursuant to regulations under paragraph (h) above to carry interest from the date on which it becomes payable until payment.

(3) Where—

- (a) a decision relating to contributions falls to be made under Article 9, 10, 11, 13 or 15 of the Social Security (Northern Ireland) Order 1998 or section 22 of the Administration Act; and
- (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions,

regulations under sub-paragraph (2)(e) above shall not require any such interest to be paid until the decision has been made.

<sup>F70</sup>(4) . . . . .

(5) Regulations under sub-paragraph (2)(h) above shall—

- (a) prescribe the rates of penalty, or provide for how they are to be ascertained;
- (b) <sup>F71</sup> . . . provide for the penalty to be imposed by the [<sup>F72</sup>Inland Revenue]—
  - (i) within 6 years after the date on which the penalty is incurred; or
  - (ii) where the amount of the penalty is to be ascertained by reference to the amount of any contributions payable, at any later time within 3 years after the final determination of the amount of those contributions;
- (c) provide for determining the date on which, for the purposes of paragraph (b) above, the penalty is incurred;
- (d) prescribe the means by which the penalty is to be enforced; and
- (e) provide for enabling the [<sup>F73</sup>Inland Revenue, in their] discretion, to mitigate or to remit the penalty, or to stay or to compound any proceedings for it.

[<sup>F74</sup>(5A) Regulations under this paragraph may, in relation to any penalty imposed by such regulations, make provision applying (with or without modifications) any enactment applying for the purposes of income tax that is contained in Part X of the <sup>M8</sup>Taxes Management Act 1970 (penalties).]

(6) . . . . .

(7) Section 12 above shall not apply in relation to Class 2 contributions in respect of which the [<sup>F75</sup>Inland Revenue][<sup>F75</sup>charge] interest or [<sup>F75</sup>impose] a penalty pursuant to regulations under paragraph (e) or (h) of sub-paragraph (2) above.

(8) Interest or penalties may be charged by virtue of regulations under this paragraph in respect of a period before the coming into operation of Article 54 of the Social

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Security (Northern Ireland) Order 1998 but only to the extent that interest or penalties would have been chargeable if the contributions in question had been recoverable, in respect of that period, by virtue of regulations under paragraph 6 above.

- (9) Any reference to contributions in sub-paragraph (1) above shall be construed as including a reference to any interest or penalty payable, in respect of contributions, by virtue of regulations under paragraph (e) or (h) of sub-paragraph (2) above.
- (10) The rate of interest applicable for any purpose of this paragraph shall be—
- (a) the rate from time to time prescribed under section 178 of the Finance Act 1989 for the purpose of any enactment (whether or not extending to Northern Ireland) if prescribed by regulations made by virtue of this paragraph; or
  - (b) such other rate as may be prescribed by such regulations.

#### Textual Amendments

- F65** Sch. 1 para. 7B inserted (10.3.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), art. 54; S.R. 1999/102, art. 2(b), Sch. Pt. II
- F66** Words in Sch. 1 para. 7B(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, Sch. 3 para. 37 (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F67** Words in Sch. 1 para. 7B(1) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), Sch. 8 para. 5(3) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F68** Words in Sch. 1 para. 7B(2) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), Sch. 8 para. 5(4)(a) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F69** Sch. 1 para. 7B(2)(e) substituted (28.7.2000) by 2000 c. 19, s. 80(3)
- F70** Sch. 1 para. 7B(4)(6) repealed (26.3.1999 for specified purposes only and wholly repealed 1.4.1999) by S.I. 1999/671, art. 24(2)(3), Sch. 8 para. 5(5), Sch. 9 Pt. I (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F71** Words in Sch. 1 para. 7B(5)(b) repealed (26.3.1999 for specified purposes only and wholly repealed 1.4.1999) by S.I. 1999/671, art. 24(2)(3), Sch. 8 para. 5(6)(a), Sch. 9 Pt. I (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F72** Words in Sch. 1 para. 7B(5)(b) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), Sch. 8 para. 5(6)(a) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F73** Words in Sch. 1 para. 7B(5)(e) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), Sch. 8 para. 5(6)(b) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F74** Sch. 1 para. 7B(5A) inserted (28.7.2000) by Child Support, Pensions and Social Security Act 2000 (c. 19), s. 80(4)
- F75** Words in Sch. 1 para. 7B(7) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), Sch. 8 para. 5(7) (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)

#### Marginal Citations

- M8** 1970 c. 9.

[<sup>F76</sup>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

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under regulations under this Schedule of the person entitled to the payment or repayment as may be prescribed.]

**Textual Amendments**

**F76** Sch. 1 para. 7BA inserted (28.7.2000) by 2000 c. 19, s. 80(5)

*[<sup>F77</sup>Interest and penalties chargeable concurrently with Inland Revenue]*

**Textual Amendments**

**F77** Sch. 1: cross-heading and para. 7C inserted (*prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 55 (which inserting article was repealed (1.4.1999) by S.I. 1999/671, art. 24(3), Sch. 9 Pt. I (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6))

<sup>F78</sup>7C . . . . .

**Textual Amendments**

**F78** Sch. 1 para. 7C repealed (1.4.1999) by S.I. 1999/671, art. 24(2)(3), Sch. 8 para. 6, Sch. 9 Pt. I (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)

*General regulation - making powers*

- 8 (1) [<sup>F79</sup>The appropriate authority may by regulations] provide—
- (a) for requiring persons to maintain, in such form and manner as may be prescribed, records—
    - (i) of the earnings paid by them to and in respect of earners, and
    - (ii) of the contributions paid or payable in respect of earnings so paid,for the purpose of enabling the incidence of liability for contributions of any class to be determined, and to retain the records for so long as may be prescribed;
  - (b) for requiring persons to maintain, in such form and manner as may be prescribed, records of such matters as may be prescribed for the purpose of enabling the incidence of liability for Class 1A [<sup>F80</sup>or Class 1B] contributions to be determined, and to retain the records for so long as may be prescribed;
  - (c) for treating primary Class 1 contributions, when payable on the primary contributor's behalf by the secondary contributor, but not paid, as actually paid where the failure to pay is shown not to have been with the consent or connivance of, or attributable to any negligence on the part of, the primary contributor and, in the case of contributions so treated, for treating them also as paid at a prescribed time or in respect of a prescribed period;
- [<sup>F81</sup>(ca) for requiring a secondary contributor to notify a person to whom any of his liabilities are transferred by an election under paragraph 3B above of—
- (i) any transferred liability that arises;
  - (ii) the amount of any transferred liability that arises; and
  - (iii) the contents of any notice of withdrawal by the Inland Revenue of any approval that relates to that election;]

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- (d) for treating, for the purpose of any entitlement to benefit, contributions paid at or after any prescribed time as paid at some other time (whether earlier or later) or, in the case of contributions paid after the due date for payment, or at such later date as may be prescribed, as not having been paid;
- (e) for enabling contributions to be treated as paid in respect of a tax year earlier or later than that in respect of which they were actually paid;
- (f) for treating (for the purposes of Class 2 contributions) a week which falls partly in one, and partly in another, tax year as falling wholly within one or the other of those tax years;
- (g) for treating contributions of the wrong class, or at the wrong rate, or of the wrong amount, as paid on account of contributions properly payable (notwithstanding section 14 above, in the case of Class 3 contributions) or as paid (wholly or in part) in discharge of a liability for a <sup>F82</sup>contributions equivalent] premium;
- (h) for the repayment, in prescribed cases, of the whole or a prescribed part of any contributions paid by reference to earnings which have become repayable;
- <sup>F83</sup>(i) .....
- <sup>F84</sup>(ia) for the repayment, in prescribed cases, of the whole or a prescribed part <sup>F85</sup>of a Class 1A or] of a Class 1B contribution;]
- (j) for the repayment, on the making of an application in the prescribed manner and within the prescribed time, of Class 2 contributions paid by a person in respect of a period which consists of, or falls within, a tax year for which his earnings from employment as a self-employed earner were, or were such as to be treated by regulations under subsection (4) of section 11 above as being, at a lower rate than the one specified in that subsection for that year;
- (k) for excepting a person from liability for contributions repaid by virtue of paragraph (j) above, to the extent that he would not have been so excepted by virtue of section 11(4) above;
- (l) without prejudice to paragraph (g) above, for enabling—
  - (i) the whole or part of any payment of secondary Class 1 contributions to be treated as a payment of Class 1A contributions <sup>F86</sup>or a Class 1B contribution];
  - (ii) the whole or part of any payment of Class 1A contributions to be treated as a payment of secondary Class 1 contributions <sup>F87</sup>, a Class 1B contribution] or Class 2 contributions;
  - <sup>F88</sup>(ia) the whole or part of any payment of a Class 1B contribution to be treated as a payment of secondary Class 1 contributions, Class 1A contributions or Class 2 contributions;]
  - (iii) the whole or part of any payment of Class 2 contributions to be treated as a payment of secondary Class 1 contributions <sup>F89</sup>, Class 1A contributions or a Class 1B contribution];
- (m) for the return of the whole or any prescribed part of any contributions paid either in error or in such circumstances that, under any provision of Part I of this Act or of regulations, they fall to be repaid;
- (n) for treating a person as being an employed earner, notwithstanding that his employment is outside Northern Ireland;

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(o) for treating a person’s employment as continuing during periods of holiday, unemployment or incapacity for work and in such other circumstances as may be prescribed;

<sup>F90</sup>(p) .....

(q) for any other matters incidental to the payment, collection or return of contributions.

[<sup>F91</sup>(1A) In sub-paragraph (1), “the appropriate authority” means the Treasury, except that, in relation to—

(a) provision made by virtue of paragraph (d) of that sub-paragraph, and

(b) provision made by virtue of paragraph (q) of that sub-paragraph in relation to the matters referred to in paragraph (d),

it means the Department [<sup>F92</sup>acting with the concurrence of the Inland Revenue].]

(2) .....

<sup>F93</sup>(3) .....

#### Textual Amendments

**F79** Words in [Sch. 1 para. 8\(1\)](#) substituted (1.4.1999) by [S.I. 1999/671, art. 4, Sch. 3 para. 38\(2\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149, art. 2\(c\), Sch. 2](#) (subject to [arts. 3-6](#))

**F80** Words in [Sch. 1 para. 8\(1\)\(b\)](#) inserted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by [S.I. 1998/1506 \(N.I. 10\), art. 78\(1\), Sch. 6 para. 58\(14\)](#); [S.R. 1998/312, art. 2\(b\), Sch. Pt. II](#)

**F81** [Sch. 1 para. 8\(1\)\(ca\)](#) inserted (28.7.2000) by [2000 c. 19, s. 81\(4\)](#)

**F82** Words in [Sch. 1 para. 8\(1\)\(g\)](#) substituted (6.4.1997) by [S.I. 1995/3213 \(N.I. 22\), art. 147, Sch. 3 para. 11](#); [S.R. 1997/192, art. 2](#) (with transitional adaptations, modification and savings in [arts. 3-13](#))

**F83** [Sch. 1 para. 8\(1\)\(i\)](#) repealed (with effect in relation to the tax year beginning with 6.4.2000 and subsequent tax years) by [2000 c. 19, s. 85, Sch. 9 Pt. VIII\(2\)](#), Note 1

**F84** [Sch. 1 para. 8\(1\)\(ia\)](#) inserted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by virtue of [S.I. 1998/1506 \(N.I. 10\), art. 78\(1\), Sch. 6 para. 58\(14\)\(15\)](#); [S.R. 1998/312, art. 2\(b\), Sch. Pt. II](#)

**F85** Words in [Sch. 1 para. 8\(1\)\(ia\)](#) inserted (28.7.2000) by [2000 c. 19, s. 78\(5\)](#)

**F86** Words in [Sch. 1 para. 8\(1\)\(i\)](#) inserted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by virtue of [S.I. 1998/1506 \(N.I. 10\), art. 78\(1\), Sch. 6 para. 58\(16\)\(a\)](#); [S.R. 1998/312, art. 2\(b\), Sch. Pt. II](#)

**F87** Words in [Sch. 1 para. 8\(1\)\(ii\)](#) inserted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by virtue of [S.I. 1998/1506 \(N.I. 10\), art. 78\(1\), Sch. 6 para. 58\(16\)\(b\)](#); [S.R. 1998/312, art. 2\(b\), Sch. Pt. II](#)

**F88** [Sch. 1 para. 8\(1\)\(ia\)](#) inserted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by virtue of [S.I. 1998/1506 \(N.I. 10\), art. 78\(1\), Sch. 6 para. 58\(16\)\(c\)](#); [S.R. 1998/312, art. 2\(b\), Sch. Pt. II](#)

**F89** Words in [Sch. 1 para. 8\(1\)\(iii\)](#) substituted (9.9.1998 for the purpose only of making regulations or orders and for all other purposes on 6.4.1999) by virtue of [S.I. 1998/1506 \(N.I. 10\), art. 78\(1\), Sch. 6 para. 58\(16\)\(d\)](#); [S.R. 1998/312, art. 2\(b\), Sch. Pt. II](#)

**F90** [Sch. 1 para. 8\(1\)\(p\)](#) repealed (1.7.1997) by [S.I. 1997/1182 \(N.I. 11\), art. 19\(2\), Sch. 2](#); [S.R. 1997/316, art. 2, Sch.](#)

**F91** [Sch. 1 para. 8\(1A\)](#) inserted (1.4.1999) by [S.I. 1999/671, art. 4, Sch. 3 para. 38\(3\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149, art. 2\(c\), Sch. 2](#) (subject to [arts. 3-6](#))

**F92** Words in [Sch. 1 para. 8\(1A\)](#) inserted (11.11.1999) by [1999 c. 30, ss. 81, 89\(4\)\(d\), Sch. 11 para. 12](#)

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**F93** Sch. 1 para. 8(2)(3) repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch. 13 Pt. VII**; S.I. 1999/3420, **art. 4(e)**

- 9 [F94The Treasury may by regulations] provide that—
- (a) for the purpose of determining whether a contribution is payable in respect of any person, or
  - (b) for determining the amount or rate of any contribution,
- he is to be treated as having attained at the beginning of a week, or as not having attained until the end of a week, any age which he attains during the course of that week.

#### Textual Amendments

**F94** Words in **Sch. 1 para. 9** substituted (1.4.1999) by S.I. 1999/671, **art. 4, Sch. 3 para. 39** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, **art. 2(c), Sch. 2** (subject to **arts. 3-6**)

#### *Sickness payments counting as remuneration*

- 10 (1) [F95The Treasury may by regulations] make provision as to the manner in which, and the person through whom, any sickness payment which, by virtue of section 4(1) above, is to be treated as remuneration derived from employed earner's employment is to be made.
- (2) In any case where regulations made under sub-paragraph (1) above have the effect of requiring a registered friendly society (within the meaning of the [F96Friendly Societies Act 1974]) to make amendments to its rules, the amendments may, notwithstanding any provision of those rules, be made in accordance with the procedure prescribed by regulations made by the [F96Chief Registrar of Friendly Societies] for the purposes of this paragraph.
- [F97(3) The power conferred by sub-paragraph (2) above on the Chief Registrar of Friendly Societies to make regulations shall be exercisable by statutory instrument, and—
- (a) the Statutory Instruments Act 1946 shall apply to that power as if the Chief Registrar were a Minister of the Crown, and
  - (b) section 171(3) to (5) above shall apply to those regulations as they apply to regulations made by the Department.]

#### Textual Amendments

**F95** Words in **Sch. 1 para. 10(1)** substituted (1.4.1999) by S.I. 1999/671, **art. 4, Sch. 3 para. 40** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, **art. 2(c), Sch. 2** (subject to **arts. 3-6**)

**F96** Words in **Sch. 1 para. 10(2)** substituted (1.1.1994) by **Friendly Societies Act 1992 (c. 40), s. 120(1), Sch. 21 Pt. I para. 19(1)(a)(b)**; S.I. 1993/3226, **art. 2(1), Sch. 2**

**F97** **Sch. 1 para. 10(3)** substituted (1.1.1994) by **Friendly Societies Act 1992 (c. 40), s. 120(1), Sch. 21 Pt. I para. 19(2)**; S.I. 1993/3226, **art. 2(1), Sch. 2**

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## SCHEDULE 2

Section 15(3).

### SCHEDULE 2 TO THE SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992: LEVY OF CLASS 4 CONTRIBUTIONS WITH INCOME TAX

#### *Interpretation*

- 1 In this Schedule—
- (a) “the Act of 1988” means the <sup>M9</sup>Income and Corporation Taxes Act 1988;
  - (b) “the Act of 1990” means the <sup>M10</sup>Capital Allowances Act 1990;
  - (c) “year” means year of assessment within the meaning of the Act of 1988.

#### **Marginal Citations**

**M9** 1988 c. 1.

**M10** 1990 c. 1.

#### *Method of computing profits or gains*

- 2 Subject to the following paragraphs, Class 4 contributions shall be payable in respect of the full amount of all profits or gains of any relevant trade, profession or vocation chargeable to income tax under Case I or II of Schedule D, [<sup>F98</sup>subject to deduction for any allowance—
- (a) the amount of which falls to be given by way of discharge or repayment of income tax under section 141 of the Act of 1990; and
  - (b) which arises from activities of any relevant trade, profession or vocation.]

#### **Textual Amendments**

**F98** Words in [Sch. 2 para. 2](#) substituted (8.9.1998) by [1998 c. 14, s. 59\(1\)\(2\)](#); [S.I. 1998/2209, art. 2\(a\)](#), [Sch. Pt. I](#) (subject to saving in [art. 3](#))

#### *Reliefs*

- 3 (1) For the purposes of computing the amount of profits or gains in respect of which Class 4 contributions are payable, relief shall be available under, and in the manner provided by, the following provisions of the Act of 1988—
- (a) sections 380 and 381 (set-off of trade losses against general income), but only where loss arises from activities the profits or gains of which would be brought into computation for the purposes of Class 4 contributions;
  - <sup>F99</sup>(b) .....
  - (c) section 385 (carry-forward of loss against subsequent profits); and
  - (d) sections 388 and 389 (carry-back of terminal losses).
- (2) The following relief provisions of the Act of 1988 shall not apply, that is to say—
- (a) Chapter I of Part VII (personal reliefs);

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- (b) section 353 (relief for payment of interest);
- (c) section 387 (carry-forward as losses of amounts to be taxed under section 350);
- (d) section 390 (treatment of interest as a loss for purposes of carry-forward or carry-back);

**F100** . . . and

- (f) sections 619 and 620 (premiums or other consideration under annuity contracts and trust schemes).

(3) Where in the year 1989-90 or any previous year of assessment for which a person claims and is allowed relief by virtue of sub-paragraph (1) above—

- (a) there falls to be made in computing his total income for income tax purposes, or that of his spouse, a deduction in respect of any loss, and
- (b) the deduction or part of it falls to be so made from income other than profits or gains of a trade, profession or vocation,

the amount of the deduction made from the other income shall be treated as reducing the person's profits or gains (that is to say the profits or gains of any relevant trade, profession or vocation as computed for the purpose of the charge to Class 4 contributions) for subsequent years (being deducted as far as may be from those of the immediately following year, whether or not he claims or is entitled to claim relief under this paragraph for that year, and, so far as it cannot be so deducted, then from those of the next year, and so on).

(4) Where in the year 1990-1991 or any subsequent year of assessment for which a person claims and is allowed relief by virtue of sub-paragraph (1) above there falls to be made in computing his total income for income tax purposes a deduction in respect of any loss in any relevant trade, profession or vocation—

- (a) the amount of the deduction shall, as far as may be, be treated for the purpose of the charge to Class 4 contributions as reducing the person's profits or gains for that year of any relevant trade, profession or vocation, and
- (b) any excess shall be treated for that purpose as reducing such profits or gains for subsequent years (being deducted as far as may be from those of the immediately following year, whether or not the person claims or is entitled to claim relief under this paragraph for that year, and, so far as it cannot be so deducted, then from those of the next year, and so on).

(5) Relief shall be allowed, in respect of—

- (a) payments under section 348 or 349(1) of the Act of 1988 (annuities and other annual payments, etc.); or
- (b) payments under section 353 of that Act (relief for payment of interest), being payments for which relief from income tax is or can be given,

so far as incurred wholly or exclusively for the purposes of any relevant trade, profession or vocation, by way of deduction from or set-off against profits or gains chargeable to Class 4 contributions for the year in which the payments are made; and, in the case of any insufficiency of the profits or gains of that year, the payments shall be carried forward and deducted from or set off against the profits or gains of any subsequent year (being deducted or set off as far as may be from or against the profits or gains of the immediately following year, whether or not relief can be claimed under this paragraph for that year, and so far as it cannot be so deducted, from or against those of the next year, and so on).



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#### Textual Amendments

- F99** Sch. 2 para. 3(1)(b) repealed (8.9.1998) by 1998 c. 14, ss. 59(3), 86(2), **Sch. 8**; S.I. 1998/2209, art. 2(a), **Sch. Pt. I** (subject to saving in art. 3)
- F100** Words in Sch. 2 para. 3(2) repealed (29.4.1996 with effect in relation to the year 1996-97 and subsequent years of assessment) by 1996 c. 8, ss. 147(2)(b)(3), 205, **Sch. 41 Pt. V(15)** Note

#### Partnerships

- 4 (1) Where a trade or profession is carried on by two or more persons jointly, the liability of any one of them in respect of Class 4 contributions shall arise in respect of his share of the profits or gains of that trade or profession (so far as immediately derived by him from carrying it on); and for this purpose his share shall be aggregated with his share of the profits or gains of any other trade, profession or vocation (so far as immediately derived by him from carrying it on or exercising it).
- (2) Where sub-paragraph (1) above applies, the Class 4 contributions for which a person is liable in respect of the profits or gains of the trade or profession carried on jointly (aggregated, where appropriate, as mentioned in that sub-paragraph) [<sup>F101</sup>shall be charged on him separately].

#### Textual Amendments

- F101** Words in Sch. 2 para. 4(2) substituted (8.9.1998) by 1998 c. 14, s. 59(4); S.I. 1998/2209, art. 2(a), **Sch. Pt. I** (subject to saving in art. 3)

#### Trustees, etc.

- 5 In any circumstances in which apart from this paragraph a person would—
- (a) under section 72 of the <sup>M11</sup>Taxes Management Act 1970 be assessable and chargeable to Class 4 contributions as trustee, guardian, tutor, curator, or committee of an incapacitated person in respect of the profits or gains of a trade, profession or vocation, or
- (b) by virtue of section 59 of the Act of 1988 be assessed and charged to such contributions in respect of profits or gains received or receivable by him in the capacity of trustee,
- such contributions shall not be payable either by him or by any other person.

#### Marginal Citations

- M11** 1970 c. 9.

#### Other provisions

- 6 (1) [<sup>F102</sup>Section 86 of the <sup>M12</sup>Taxes Management Act 1970 (interest on overdue tax)] shall apply in relation to any amount due in respect of Class 4 contributions [<sup>F103</sup>as it applies] in relation to income tax; and section 824 of the Act of 1988 (repayment supplements) shall, with the necessary modifications, apply in relation to Class 4 contributions as it applies in relation to income tax.

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<sup>F104</sup>(2) .....

#### Textual Amendments

- F102** Words in [Sch. 2 para. 6\(1\)](#) substituted (8.9.1998) by [1998 c. 14, s. 59\(5\)\(a\)](#); S.I. 1998/2209, art. 2(a), [Sch. Pt. I](#) (subject to saving in art. 3)
- F103** Words in [Sch. 2 para. 6\(1\)](#) substituted (8.9.1998) by [1998 c. 14, s. 59\(5\)\(b\)](#); S.I. 1998/2209, art. 2(a), [Sch. Pt. I](#) (subject to saving in art. 3)
- F104** [Sch. 2 para. 6\(2\)](#) repealed and superseded (1.4.1999) by [1999 c. 2, ss. 3\(1\)\(6\), 26\(3\)](#), [Sch. 10 Pt. I](#); S.I. 1999/527, art. 2(b), [Sch. 2](#) (subject to arts. 3-6)

#### Marginal Citations

**M12** [1970 c.9](#).

- 7 Where an assessment has become final and conclusive for the purposes of income tax for any year, that assessment shall also be final and conclusive for the purposes of computing liability for Class 4 contributions; and no allowance or adjustment of liability, on the ground of diminution of income or loss, shall be taken into account in computing profits or gains chargeable to Class 4 contributions unless that allowance or adjustment has previously been made on an application under the special provisions of the Income Tax Acts relating to it, or falls to be allowed under paragraph 3(5) of this Schedule.
- 8 The provisions of Part V of the Taxes Management Act 1970 (appeals, etc.) shall apply with the necessary modifications in relation to Class 4 contributions as they apply in relation to income tax; [<sup>F105</sup>but nothing in this Schedule affects the extent to which the Income Tax Acts apply with respect to any decision falling to be made—]
- (a) under subsection (1) of section 17 above or subsection (1) of section 17 of the Northern Ireland Contributions and Benefits Act as to whether by regulations under that subsection a person is excepted from liability for Class 4 contributions, or his liability is deferred; or
  - (b) under regulations made by virtue of section 17(3) or (4) or 18 above or section 17(3) or (4) or 18 of the Northern Ireland Contributions and Benefits Act.

#### Textual Amendments

- F105** Words in [Sch. 2 para. 8](#) substituted (4.3.1999 for specified purposes and 1.4.1999 otherwise) by [1999 c. 2, s. 18, Sch. 7 para. 17](#); S.I. 1999/527, art. 2(a)(b), [Schs. 1, 2](#) (subject to arts. 3-6)

#### *Husband and wife - 1989-90 and previous years of assessment*

- 9 (1) For the year 1989-90 and previous years of assessment Chapter II of Part VII of the Act of 1988 shall apply for the purposes of Class 4 contributions as it applies for those of income tax; and an application by a husband or wife for separate assessment under section 283 of that Act, and an election by them under section 287 of that Act (separate taxation of wife's earnings) shall operate as respects liability for such contributions as it does for income tax, the wife being liable for Class 4 contributions in respect of her own profits or gains.

*Status: Point in time view as at 28/07/2000.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992 is up to date with all changes known to be in force on or before 27 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)*

- (2) Such an application or election as is referred to in sub-paragraph (1) above shall not be made separately for the purposes of Class 4 contributions apart from those of income tax.
- (3) Where section 279 of the Act of 1988 applies and there is no separate assessment under section 283 of that Act and no election under section 287 of that Act, the wife's profits and gains are to be computed, for the purposes of Class 4 contributions as if section 279 did not apply, but the contributions shall be assessed on, and recoverable from, the husband.
- (4) In this paragraph "year of assessment" has the meaning assigned to it by section 832 of the Act of 1988.

### SCHEDULE 3

Section 21(3) and (4).

#### CONTRIBUTION CONDITIONS FOR ENTITLEMENT TO BENEFIT

#### PART I

#### THE CONDITIONS

#### *Unemployment benefit*

F106<sub>1</sub> .....

#### Textual Amendments

**F106** Sch. 3 para. 1 repealed (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(2), Sch. 3; S.R. 1996/401, art. 2(b)

#### *[<sup>F107</sup>Short-term incapacity benefit]*

#### Textual Amendments

**F107** Cross-heading substituted (13.4.1995) by virtue of S.I. 1994/1898 (N.I. 12), art. 3(2) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

- 2 (1) The contribution conditions for [<sup>F108</sup>short-term incapacity benefit] are the following.
- (2) The first condition is that—
  - (a) the claimant must have actually paid contributions of a relevant class in respect of any one year, and those contributions must have been paid before the relevant time; and
  - (b) the earnings factor derived as mentioned in sub-paragraph (4) below must be not less than that year's lower earnings limit multiplied by 25.
- (3) The second condition is that—

*Status: Point in time view as at 28/07/2000.*

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- (a) the claimant must in respect of the last two complete years before the beginning of the relevant benefit year have either paid or been credited with contributions of a relevant class or been credited (in the case of 1987-88 or any subsequent year) with earnings; and
  - (b) the earnings factor derived as mentioned in sub-paragraph (5) below must be not less in each of those years than the year's lower earnings limit multiplied by 50.
- (4) The earnings factor referred to in paragraph (b) of sub-paragraph (2) above is that which is derived—
- (a) if the year in question is 1987-88 or any subsequent year—
    - (i) from earnings upon which primary Class 1 contributions have been paid or treated as paid; or
    - (ii) from Class 2 contributions; or
  - (b) if the year in question is an earlier year, from the contributions paid as mentioned in paragraph (a) of that sub-paragraph.
- (5) The earnings factor referred to in paragraph (b) of sub-paragraph (3) above is that which is derived—
- (a) if the year in question is 1987-88 or any subsequent year—
    - (i) from earnings upon which primary Class 1 contributions have been paid or treated as paid or from earnings credited; or
    - (ii) from Class 2 contributions; or
  - (b) if the year in question is an earlier year, from the contributions referred to in paragraph (a) of that sub-paragraph.
- (6) For the purposes of these conditions—
- (a) “the relevant time” is the day in respect of which benefit is claimed;
  - (b) “the relevant benefit year” is the benefit year in which there falls the beginning of the [<sup>F109</sup>period of incapacity for work] which includes the relevant time.
- [<sup>F110</sup>(7) Where a person makes a claim for incapacity benefit and does not satisfy the second contribution condition (specified in sub-paragraph (3) above) and, in a later benefit year in which he would satisfy that condition had no such claim been made, he makes a further claim for incapacity benefit, the previous claim shall be disregarded.]

#### Textual Amendments

- F108** Words in Sch. 3 para. 2(1) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 3(2) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F109** Words in Sch. 3 para. 2(6)(b) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), Sch. 1 Pt. I para. 38(2) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F110** Sch. 3 para. 2(7) added (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 5(2) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

#### Modifications etc. (not altering text)

- C2** Sch. 3 para. 2 modified (13.4.1995) by S.R. 1995/35, reg. 14(1)

*Status: Point in time view as at 28/07/2000.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992 is up to date with all changes known to be in force on or before 27 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)*

### *Maternity allowance*

- [<sup>F111</sup>3 (1) Subject to sub-paragraph (2) below, the contribution condition for a maternity allowance is—
- (a) that the claimant must, in respect of at least 26 weeks in the [<sup>F112</sup>66 weeks immediately preceding] the expected week of confinement, have actually paid contributions of a relevant class; and
  - (b) in the case of Class 1 contributions, that they were not secondary contributions and were paid otherwise than at the reduced rate.
- (2) In the case of a claimant who is or has been paid otherwise than weekly, any week—
- (a) in respect of which she did not pay contributions of a relevant class; but
  - (b) for which her earnings were such that, had she been paid weekly, she would have been required to pay primary Class 1 contributions in respect of that week; and
  - (c) for which no such election as is mentioned in section 19(4)(a) above was in force in her case,
- shall be treated for the purposes of sub-paragraph (1) above as a week in respect of which she actually paid such contributions otherwise than at a reduced rate.
- (3) For the purposes of sub-paragraph (2) above, the amount of the claimant's earnings for any week shall be determined in accordance with regulations.]

#### **Textual Amendments**

**F111** Sch. 3 para. 3 repealed (2.4.2000 for specified purposes and otherwise *prosp.*) by S.I. 1999/3147 (N.I. 11), art. 76, Sch. 10 Pt. V; S.R. 1999/494, art. 2(1)(c)(i)

**F112** Words in Sch. 3 para. 3(1)(a) substituted (with effect in any case where the expected week of confinement begins on or after 16.10.1994) by S.R. 1994/176, regs. 1(2), 2(4)

### *[<sup>F113</sup>Bereavement payment]*

#### **Textual Amendments**

**F113** Sch. 3: words in cross-heading preceding para. 4 substituted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 67, Sch. 8 para. 12(2); S.R. 2000/133, art. 2(3)(a), Sch. Pt. I

- 4 (1) The contribution condition for a [<sup>F114</sup>bereavement payment] is that—
- (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class; and
  - (b) the earnings factor derived as mentioned in sub-paragraph (2) below must be not less than that year's lower earnings limit multiplied by 25.
- (2) The earnings factor referred to in paragraph (b) of sub-paragraph (1) above is that which is derived—
- (a) if the year in question is 1987-88 or any subsequent year, from earnings upon which primary Class 1 contributions have been paid or treated as paid and from Class 2 and Class 3 contributions, or

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- (b) if the year in question is an earlier year, from the contributions referred to in paragraph (a) of that sub-paragraph.
- (3) For the purposes of this condition a relevant year is any year ending before the date on which the contributor concerned attained pensionable age or died under that age.

#### Textual Amendments

**F114** Words in *Sch. 3 para. 4(1)* substituted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by *S.I. 1999/3147 (N.I. 11)*, art. 67, **Sch. 8 para. 12(2)**; *S.R. 2000/133*, art. 2(3)(a), **Sch. Pt. I**

*Widowed mother's allowance [F115, widowed parent's allowance, bereavement allowance] and widow's pension; retirement pensions (Categories A and B)*

#### Textual Amendments

**F115** *Sch. 3*: words in cross-heading preceding para. 5 inserted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by *S.I. 1999/3147 (N.I. 11)*, art. 67, **Sch. 8 para. 12(3)**; *S.R. 2000/133*, art. 2(3)(a), **Sch. Pt. I**

- 5 (1) The contribution conditions for a widowed mother's allowance, [F116 a widowed parent's allowance, a bereavement allowance,] a widow's pension or a Category A or Category B retirement pension are the following.
- (2) The first condition is that—
- (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class; and
- (b) the earnings factor derived—
- (i) if that year is 1987-88 or any subsequent year, from earnings upon which such of those contributions as are primary Class 1 contributions were paid or treated as paid and any Class 2 or Class 3 contributions, or
- (ii) if that year is an earlier year, from the contributions referred to in paragraph (a) above,
- must be not less than the qualifying earnings factor for that year.
- (3) The second condition is that—
- (a) the contributor concerned must, in respect of each of not less than the requisite number of years of his working life, have paid or been credited with contributions of a relevant class [F117 or been credited (in the case of 1987-88 or any subsequent year) with earnings]; and
- (b) in the case of each of those years, the earnings factor derived as mentioned in sub-paragraph (4) below must be not less than the qualifying earnings factor for that year.
- (4) For the purposes of paragraph (b) of sub-paragraph (3) above, the earnings factor—
- (a) in the case of 1987-88 or any subsequent year, is that which is derived from—
- (i) any earnings upon which such of the contributions mentioned in paragraph (a) of that sub-paragraph as are primary Class 1 contributions were paid or treated as paid or earnings credited; and

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- (ii) any Class 2 or Class 3 contributions for the year; or  
(b) in the case of any earlier year, is that which is derived from the contributions mentioned in paragraph (a) of that sub-paragraph.

- (5) For the purposes of the first condition, a relevant year is any year ending before that in which the contributor concerned attained pensionable age or died under that age; and the following table shows the requisite number of years for the purpose of the second condition, by reference to a working life of a given duration—

<i>Duration of working life</i>	<i>Requisite number of years</i>
10 years or less	The number of years of the working life, minus 1.
20 years or less (but more than 10)	The number of years of the working life, minus 2.
30 years or less (but more than 20)	The number of years of the working life, minus 3.
40 years or less (but more than 30)	The number of years of the working life, minus 4.
More than 40 years	The number of years of the working life, minus 5.

- (6) The first condition shall be taken to be satisfied if the contributor concerned was entitled to <sup>F118</sup>long-term incapacity benefit] at any time during—  
(a) the year in which he attained pensionable age or died under that age, or  
(b) the year immediately preceding that year.
- (7) The second condition shall be taken to be satisfied notwithstanding that paragraphs (a) and (b) of sub-paragraph (3) above are not complied with as respects each of the requisite number of years if—  
(a) those paragraphs are complied with as respects at least half that number of years <sup>F119</sup>. . . ; and  
(b) in each of the other years the contributor concerned was, within the meaning of regulations, precluded from regular employment by responsibilities at home.
- (8) For the purposes of <sup>F120</sup>Parts I to VI of this Act] a person's working life is the period between—  
(a) (inclusive) the tax year in which he attained the age of 16; and  
(b) (exclusive) the tax year in which he attained pensionable age or died under that age.

#### Textual Amendments

**F116** Words in Sch. 3 para. 5(1) inserted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 para. 12(3)**; S.R. 2000/133, art. 2(3)(a), **Sch. Pt. I**

**F117** Words in Sch. 3 para. 5(3)(a) inserted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), **arts. 1(3), 126**

**F118** Words in Sch. 3 para. 5(6) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 38(3)** (with art. 15(1)); S.R. 1994/450, art. 2(d), **Sch. Pt. IV**

*Status: Point in time view as at 28/07/2000.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992 is up to date with all changes known to be in force on or before 27 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)*

**F119** Words in [Sch. 3 para. 5\(7\)\(a\)](#) repealed (16.12.1995 with effect in relation to any person attaining pensionable age on or after 6.4.2010) by [S.I. 1995/3213 \(N.I. 22\)](#), [arts. 1\(3\), 123, 168](#), [Sch. 2 Pt. II para. 4](#), [Sch. 5 Pt. II](#)

**F120** Words in [Sch. 3 para. 5\(8\)](#) substituted (16.12.1995 subject to [Sch. 2](#) of the amending S.I.) by [S.I. 1995/3213 \(N.I. 22\)](#), [arts. 1\(3\), 131\(5\)](#)

### *Child's special allowance*

- 6 (1) The contribution condition for a child's special allowance is that—
- (a) the contributor concerned must in respect of any one relevant year have actually paid contributions of a relevant class; and
  - (b) the earnings factor derived from those contributions must be not less than that year's lower earnings limit multiplied by 50.
- (2) For the purposes of this condition, a relevant year is any year ending before the date on which the contributor concerned attained pensionable age or died under that age.

## PART II

### SATISFACTION OF CONDITIONS IN EARLY YEARS OF CONTRIBUTION

- 7 (1) Sub-paragraph (3) below shall apply where a claim is made for a [<sup>F121</sup>bereavement payment] and the last complete year before the beginning of the benefit year in which the relevant time falls was either—
- (a) the year in which the contributor concerned first became liable for primary Class 1 or Class 2 contributions; or
  - (b) the year preceding that in which he first became so liable.
- (2) The relevant time for the purposes of this paragraph is the date on which the contributor concerned attained pensionable age or died under that age.
- (3) For the purposes of satisfaction by the contributor concerned of paragraph (b) of the contribution condition for a [<sup>F121</sup>bereavement payment], all earnings factors falling within sub-paragraph (4) below may be aggregated and that aggregate sum shall be treated as his earnings factor for the last complete year before the beginning of the benefit year in which the relevant time falls.
- (4) The earnings factors referred to in sub-paragraph (3) above are—
- (a) the contributor's earnings factors for 1987-88 and each subsequent year derived from the aggregate of his earnings upon which primary Class 1 contributions were paid or treated as paid and from Class 2 contributions actually paid by him before the relevant time; and
  - (b) his earnings factors for each earlier year, derived from his contributions of a relevant class actually paid by him before the relevant time.

#### **Textual Amendments**

**F121** Words in [Sch. 3 para. 7\(1\)\(3\)](#) substituted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by [S.I. 1999/3147 \(N.I. 11\)](#), [art. 67](#), [Sch. 8 para. 12\(4\)](#); [S.R. 2000/133](#), [art. 2\(3\)\(a\)](#), [Sch. Pt. I](#)



*Status: Point in time view as at 28/07/2000.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992 is up to date with all changes known to be in force on or before 27 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)*

- 8 Where a person claims [<sup>F122</sup>short-term incapacity benefit], he shall be taken to satisfy the first contribution condition for the benefit if on a previous claim for any short-term benefit he has satisfied the first contribution condition for that benefit, by virtue of paragraph 8 of Schedule 3 to the 1975 Act, with contributions of a class relevant to [<sup>F122</sup>short-term incapacity benefit].

**Textual Amendments**

**F122** Words in Sch. 3 para. 8 substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), Sch. 1 Pt. I para. 38(4) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

- 9 Where [<sup>F123</sup>a claim is made for a bereavement payment], the contributor concerned for the purposes of the claim shall be taken to satisfy the contribution condition for the payment if on a claim made in the past for any short-term benefit he has satisfied the first contribution condition for the benefit, by virtue of paragraph 8 of Schedule 3 to the 1975 Act, with contributions of a class relevant to [<sup>F124</sup>bereavement payment].

**Textual Amendments**

**F123** Words in Sch. 3 para. 9 substituted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 67, Sch. 8 para. 12(5)(a); S.R. 2000/133, art. 2(3)(a), Sch. Pt. I

**F124** Words in Sch. 3 para. 9 substituted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 67, Sch. 8 para. 12(5)(b); S.R. 2000/133, art. 2(3)(a), Sch. Pt. I

SCHEDULE 4

Parts II to V.

RATES OF BENEFITS, ETC.

*Note:* This Schedule is subject to alteration by orders made by the Department under section 132 of the Administration Act.

<sup>F125</sup>PART I

CONTRIBUTORY PERIODICAL BENEFITS

**Textual Amendments**

**F125** Sch. 4: it is provided (10.4.2000) by S.R. 2000/38, arts. 1(e), 3, 6, Sch. 1 that the sums specified in Pts. I, III, IV, V of Sch. 4 shall be increased and that Sch. 4 Pt. I shall have effect as set out in Sch. 1 of the amending S.R.

Description of benefit	Weekly rate
2. Short-term incapacity benefit.	(a) lower rate .....£50.90
	(b) higher rate .....£60.20

*Status: Point in time view as at 28/07/2000.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992 is up to date with all changes known to be in force on or before 27 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)*

2A. Long-term incapacity benefit.	£67.50
[ <sup>F126</sup> 4. Maternity allowance (in cases not falling within section 35(1A)(a)).]	[ <sup>F126</sup> £52.25]
5. Category B retirement pension where section 48A(3) applies.	£40.40
6. Child's special allowance.	£11.35

#### Textual Amendments

**F126** [Sch. 4 Pt. I](#): entry relating to maternity allowance repealed (2.4.2000 for specified purposes and otherwise *prosp.*) by [S.I. 1999/3147 \(N.I. 11\)](#), [art. 76](#), [Sch. 10 Pt. V](#); [S.R. 1999/494](#), [art. 2\(1\)\(c\)\(i\)](#)

## [<sup>F127</sup>PART II

### BEREAVEMENT PAYMENT

#### Textual Amendments

**F127** [Sch. 4 Pt. II](#) substituted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by [S.I. 1999/3147 \(N.I. 11\)](#), [art. 51\(2\)](#); [S.R. 2000/133](#), [art. 2\(3\)\(a\)](#), [Sch. Pt. I](#)

Bereavement payment.	£2,000.00]
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## [<sup>F128</sup>PART III

### NON-CONTRIBUTORY PERIODICAL BENEFITS

#### Textual Amendments

**F128** [Sch. 4](#): it is provided (10.4.2000) by [S.R. 2000/38](#), [arts. 1\(e\)](#), [3](#), [6](#), [Sch. 1](#) that the sums specified in Pts. I, III, IV, V of [Sch. 4](#) shall be increased and that [Sch. 4 Pt. III](#) shall have effect as set out in [Sch. 1](#) of the amending [S.R.](#)

<i>Description of benefit</i>	<i>Weekly rate</i>
1. Attendance allowance.	(a) higher rate..... £53.55 (b) lower rate..... £35.80  (the appropriate rate being determined in accordance with section 65(3)).
2. Severe disablement allowance.	£40.80
3. Age related addition.	(a) higher rate..... £14.20 (b) middle rate..... £9.00

*Status: Point in time view as at 28/07/2000.*

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	(c) lower rate.....	£4.50
	(the appropriate rate being determined in accordance with section 69(1)).	
4. Invalid care allowance.		£40.40
5. Guardian’s allowance.		£11.35
6. Category C retirement pension.	(a) lower rate.....	£24.15
	(b) higher rate.....	£40.40
	(the appropriate rate being determined in accordance with section 78(5)).	
7. Category D retirement pension.	The higher rate for Category C retirement pensions under paragraph 6 above.	
8. Age addition (to a pension of any category, and otherwise under section 79).		£0.25.

<sup>F129</sup>**PART IV**

**INCREASES FOR DEPENDANTS**

**Textual Amendments**

**F129** Sch. 4: it is provided (10.4.2000) by S.R. 2000/38, arts. 1(e), 3, 6, Sch. 1 that the sums specified in Pts. I, III, IV, V of Sch. 4 shall be increased and that Sch. 4 Pt. IV shall have effect as set out in Sch. 1 of the amending S.R.

<i>Benefit to which increase applies</i>	<i>Increase for qualifying child</i>	<i>Increase for adult dependant</i>
(1)	(2)	(3)
	£	£
1A. Short -term incapacity benefit-		
(a) where the beneficiary is under pensionable age	11.35	31.50
(b) where the beneficiary is over pensionable age	11.35	38.80
2. Long-term incapacity benefit.	11.35	40.40
3. Maternity allowance.		31.50
4. Widowed mother’s allowance.	11.35	
[ <sup>F130</sup> 4A. Widowed parent’s allowance	11.35	–]

*Status: Point in time view as at 28/07/2000.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992 is up to date with all changes known to be in force on or before 27 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)*

5. Category A or B retirement pension.	11.35	40.40
6. Category C retirement pension.	11.35	24.15
7. Child’s special allowance.	11.35	
8. Severe disablement allowance.	11.35	24.20
9. Invalid care allowance.	11.35	24.15

**Textual Amendments**

**F130** Sch. 4 Pt. IV para. 4A inserted (24.4.2000 for specified purposes and 9.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 para. 13**; S.R. 2000/133, art. 2(3)(a), **Sch. Pt. I**

**F131** PART V

RATE OF INDUSTRIAL INJURIES BENEFIT

**Textual Amendments**

**F131** Sch. 4: it is provided (10.4.2000) by S.R. 2000/38, arts. 1(e), 3, 6, **Sch. 1** that the sums specified in Pts. I, III, IV, V of Sch. 4 shall be increased and that Sch. 4 Pt. V shall have effect as set out in Sch. 1 of the amending S.R.

<i>Description of benefit, etc.</i>	<i>Rate</i>
1. Disablement pension (weekly rates).	For the several degrees of disablement set out in column (1) of the following Table, the respective amounts in that Table, using—  (a) column (2) for any period during which the beneficiary is over the age of 18 or is entitled to an increase of benefit in respect of a child or adult dependant;  (b) column (3) for any period during which the beneficiary is not over the age of 18 and not so entitled;

<i>Degree of disablement</i>	<i>Amount</i>	
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Per Cent.</i>	<i>£</i>	<i>£</i>
100	109.30	66.95
90	98.37	60.26

*Status: Point in time view as at 28/07/2000.*

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80	87.44	53.56
70	76.51	46.87
60	65.58	40.17
50	54.65	33.48
40	43.72	26.78
30	32.79	20.09
20	21.86	13.39
<hr/>		
2. Maximum increase of weekly rate of disablement pension where constant attendance needed.	(a) except in cases of exceptionally severe disablement..... £43.80  (b) in any case of exceptionally severe disablement..... £87.60	
3. Increase of weekly rate of disablement pension (exceptionally severe disablement).	£43.80	
4. Maximum of aggregate of weekly benefit payable for successive accidents.	(a) for any period during which the beneficiary is over the age of 18 or is entitled to an increase in benefit in respect of a child or adult dependant..... £109.30  (b) for any period during which the beneficiary is not over the age of 18 and not so entitled..... £66.95	
5. Unemployability supplement under paragraph 2 of Schedule 7.	£67.50	
6. Increase under paragraph 3 of Schedule 7 of weekly rate of unemployability supplement.	(a) if on the qualifying date the beneficiary was under the age of 35 or if that date fell before 5th July 1948..... £14.20  (b) if head (a) above does not apply and on the qualifying date the beneficiary was under the age of 40 and he had not attained pensionable age before 6th April 1979..... £14.20  (c) if heads (a) and (b) above do not apply and on the qualifying date the beneficiary was under the age of 45..... £9.00  (d) if heads (a), (b) and (c) above do not apply and on the qualifying date the beneficiary was under the age of 50 and had not attained pensionable age before 6th April 1979..... £9.00  (e) in any other case..... £4.50	

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7. Increase under paragraph 4 of Schedule 7 of weekly rate of disablement pension.	£11.35
8. Increase under paragraph 6 of Schedule 7 of weekly rate of disablement pension.	£40.40
9. Maximum disablement gratuity under paragraph 9 of Schedule 7.	£7,260.00
10. Widow's pension (weekly rates).	(a) initial rate..... £57.65  (b) higher permanent rate..... £67.50  (c) lower permanent rate 30 per cent. of the first sum specified in section 44(4) (Category A basic retirement pension)  (the appropriate rate being determined in accordance with paragraph 16 of Schedule 7).
11. Widower's pension (weekly rate).	£67.50
12. Weekly rate of allowance in respect of children under paragraph 18 of Schedule 7.	In respect of each qualifying child..... £11.35.

## SCHEDULE 4A

### ADDITIONAL PENSION

.....

## SCHEDULE 5

Section 55.

### INCREASE OF PENSION WHERE ENTITLEMENT IS DEFERRED

#### **Modifications etc. (not altering text)**

- C3** Sch. 5 amended (12.4.1993) by S.R. 1993/150, **arts. 1(d), 4(1)(4)(b), 6**  
 Sch. 5 amended (11.4.1994 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1994/74, **arts. 1(1), 4(1)(4)**  
 Sch. 5 amended (10.4.1995 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1995/71, **arts. 1(1), 4(1)(4)**  
 Sch. 5 amended (8.4.1996 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1996/73, **arts. 1(1), 4(1)(4)**  
 Sch. 5 amended (7.4.1997 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1997/113, **arts. 1(1), 4(1)(4)**  
 Sch. 5 amended (6.4.1998 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1998/59, **arts. 1(1), 4(1)(4)**

*Status: Point in time view as at 28/07/2000.*

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- Sch. 5 amended (12.4.1999 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 1999/50, arts. 1(1), 4(1)(4)
- Sch. 5 amended (10.4.2000 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 2000/38, arts. 1(1), 4(1)(4)
- Sch. 5 amended (9.4.2001 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 2001/41, arts. 1(1), 4(1)(4) (which S.R. was revoked (11.4.2002) by S.R. 2002/99, arts. 1(1)(g), 23)
- Sch. 5 amended (8.4.2002 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 2002/99, arts. 1(1)(d)(2), 4(4)(b)
- C4** Sch. 5 modified (temp. from 1.12.1999 until 5.10.2002) by S.I. 1999/3147 (N.I. 11), arts. 1(4)(b), 49(7)(b) (the temp. modification lapsing on the coming into operation of S.R. 2001/441)

*Increase of pension where pensioner's entitlement is deferred*

- 1 Where a person's entitlement to a Category A or Category B retirement pension is deferred, the rate of his Category A or Category B retirement pension shall be increased by an amount equal to the aggregate of the increments to which he is entitled under paragraph 2 below, but only if that amount is enough to increase the rate of the pension by at least 1 per cent.
- 2 (1) Subject to paragraph 3 below, a person is entitled to an increment under this paragraph for each complete incremental period in his period of enhancement.
- (2) In this Schedule—
- “incremental period” means any period of six days which are treated by regulations as days of increment for the purposes of this Schedule in relation to the person and the pension in question; and
- “the period of enhancement”, in relation to that person and that pension, means the period which—
- (a) begins on the same day as the period of deferment in question; and
- (b) ends on the same day as that period or, if earlier, on the day before the 5th anniversary of the beginning of that period.
- (3) Subject to paragraph 3 below, the amount of the increment for any such incremental period shall be 1/7th per cent. of the weekly rate of the Category A or Category B retirement pension to which that person would have been entitled for the period if his entitlement had not been deferred.
- (4) Where an amount is required to be calculated in accordance with the provisions of sub-paragraph (3) above—
- (a) the amount so calculated shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above; and
- (b) where the amount so calculated would, apart from this sub-paragraph, be a sum less than 1/2p, that amount shall be taken to be zero, notwithstanding any other provision of this Act, the Pensions Order or the Administration Act.
- (5) For the purposes of sub-paragraph (3) above the weekly rate of pension for any period shall be taken—
- (a) to include any increase under section 47(1) above and any increase under paragraph 4, [F1335, 5A or 6] below, but
- (b) not to include any increase under section 80, 83 or 85 above or any graduated retirement benefit.

*Status: Point in time view as at 28/07/2000.*

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- (6) The reference in sub-paragraph (5) above to any increase under subsection (1) of section 47 above shall be taken as a reference to any increase that would take place under that subsection if subsection (2) of that section and [F134 section 42(5) of the Pensions Act] were disregarded.
- (7) Where one or more orders have come into force under section 132 of the Administration Act during the period of enhancement the rate for any incremental period shall be determined as if the order or orders had come into force before the beginning of the period of enhancement.
- (8) Where a pensioner's rights premium is paid in respect of a person who is, or if his entitlement had not been deferred would be, entitled to a Category A or Category B retirement pension, then, in calculating any increment under this paragraph which falls to be paid to him in respect of such a pension after the date on which the premium is paid there shall be disregarded any guaranteed minimum pension to which the pensioner was entitled in connection with the employment to which the premium relates.

#### Textual Amendments

**F133** Words in [Sch. 5 para. 2\(5\)\(a\)](#) substituted (16.12.1995) by [S.I. 1995/3213 \(N.I. 22\)](#), arts. 1(3), 123, [Sch. 2 para. 18\(12\)](#)

**F134** Words in [Sch. 5 para. 2\(6\)](#) substituted (7.2.1994) by [1993 c. 49, s. 184](#), [Sch. 7 para. 36\(a\)](#); [S.R. 1995/17, art. 2](#)

- 3 (1) Regulations may provide that sub-paragraphs (1) to (3) of paragraph 2 above shall have effect with such additions, omissions and amendments as are prescribed in relation to a person during whose period of enhancement there has been a change, other than a change made by such an order as is mentioned in sub-paragraph (7) of that paragraph, in the rate of the Category A or Category B retirement pension to which he would have been entitled if his entitlement to the pension had commenced on attaining pensionable age.
- (2) Any regulations under this paragraph may make such consequential additions, omissions and amendments in paragraph 8(3) below as the Department considers are appropriate in consequence of any changes made by virtue of this paragraph in paragraph 2 above.

#### *Increase of pension where pensioner's deceased spouse has deferred entitlement*

- 4 [F135(1) Subject to sub-paragraph (3) below, where—
  - (a) a widow or widower (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call the person “S”) when S died, and
  - (b) either—
    - (i) was entitled to a Category A or Category B retirement pension with an increase under this Schedule, or
    - (ii) would have been so entitled if S's period of deferment had ended on the day before S's death,

the rate of W's pension shall be increased by an amount equal to the increase to which S was or would have been entitled under this Schedule apart from paragraphs 5 to 6.]



*Status: Point in time view as at 28/07/2000.*

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- (3) If a married person dies after [<sup>F136</sup>5th October 2002], the rate of the retirement pension for that person's widow or widower shall be increased by an amount equivalent to the sum of—
- (a) the increase in the basic pension to which the deceased spouse was entitled; and
  - (b) one-half of the increase in the additional pension.
- (4) In any case where—
- (a) there is a period between the death of the former spouse and the date on which the surviving spouse becomes entitled to a Category A or Category B retirement pension, and
  - (b) one or more orders have come into force under section 132 of the Administration Act during that period,
- the amount of the increase to which the surviving spouse is entitled under this paragraph shall be determined as if the order or orders had come into force before the beginning of that period.
- (5) This paragraph does not apply in any case where the deceased spouse died before 6th April 1979 and the widow or widower attained pensionable age before that date.

#### Textual Amendments

**F135** Sch. 5 para. 4(1) substituted (16.12.1995 with effect as mentioned in Sch. 2 para. 18(14) of the amending S.I.) for Sch. 5 para. 4(1)(2) by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 Pt. III para. 18(13)(14)

**F136** Words in Sch. 5 para. 4(3) substituted (*retrospectively*) by virtue of 2000 c. 4 (N.I.), s. 35(1)(a)(2)(c)

#### Modifications etc. (not altering text)

**C5** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, art. 2

**C6** Sch. 5 para. 4(1) modified (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 para. 18(14)

[<sup>F137</sup>3<sup>F138</sup>(1) Where—

- (a) a widow or widower (call that person “W”) is entitled to a Category A or Category B retirement pension and was married to the other party to the marriage (call that person “S”) when S dies, and
- (b) S either—
  - (i) was entitled to a guaranteed minimum pension with an increase under section 11(1) of the Pensions Act, or
  - (ii) would have been so entitled if S had retired on the date of S's death,the rate of W's pension shall be increased by the following amount.

(2) The amount is—

- (a) where W is a widow, an amount equal to the sum of the amounts set out in paragraph 5A(2) or (3) below (as the case may be), and
- (b) where W is a widower, an amount equal to the sum of the amounts set out in paragraph 6(2), (3) or (4) below (as the case may be).]

#### Textual Amendments

**F137** Sch. 5, paras. 5, 5A, 6 substituted (16.12.1995) for Sch. 5 paras. 5 and 6 by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 para. 18(15)(16)

*Status: Point in time view as at 28/07/2000.*

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**F138** Sch. 5 para. 1 modified (13.12.1995) by S.I. 1995/3213, art. 123, Sch. 2 Pt. III para. 18(16)

**Modifications etc. (not altering text)**

**C7** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, art. 2

[<sup>F139</sup>5A(1) This paragraph applies where W (referred to in paragraph 5 above) is a widow.

- (2) Where the husband dies before [<sup>F140</sup>6th October 2002], the amounts referred to in paragraph 5(2)(a) above are the following—
- (a) an amount equal to one-half of the increase mentioned in paragraph 5(1)(b) above,
  - (b) the appropriate amount, and
  - (c) an amount equal to any increase to which the husband had been entitled under paragraph 5 above.
- (3) Where the husband dies after [<sup>F140</sup>5th October 2002], the amounts referred to in paragraph 5(2)(a) above are the following—
- (a) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 105 of the Pensions Act, and
  - (b) one-half of any increase to which the husband had been entitled under paragraph 5 above.]

**Textual Amendments**

**F139** Sch. 5 paras. 5, 5A, 6 substituted (16.12.1995) for Sch. 5 paras. 5 and 6 by S.I. 1995/3213 (N.I. 22), arts. 1, 123, Sch. 2 para. 18(15)(16)

**F140** Words in Sch. 5 para. 5A(2)(3) substituted (*retrospectively*) by virtue of 2000 c. 4 (N.I.), s. 35(1)(2)(c)

**Modifications etc. (not altering text)**

**C8** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, art. 2

[<sup>F141</sup>6 (1) This paragraph applies where W (referred to in paragraph 5 above) is a widower.

- (2) Where the wife dies before 6th April 1989, the amounts referred to in paragraph 5(2)(b) above are the following—
- (a) an amount equal to the increase mentioned in paragraph 5(1)(b) above,
  - (b) the appropriate amount, and
  - (c) an amount equal to any increase to which the wife had been entitled under paragraph 5 above.
- (3) Where the wife dies after 5th April 1989 but before [<sup>F142</sup>6th October 2002], the amounts referred to in paragraph 5(2)(b) above are the following—
- (a) the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
  - (b) one-half of that increase, so far as attributable to employment after 5th April 1988,
  - (c) the appropriate amount reduced by the amount of any increases under section 105 of the Pension Act, and
  - (d) any increase to which the wife had been entitled under paragraph 5 above.

*Status: Point in time view as at 28/07/2000.*

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- (4) Where the wife dies after [<sup>F142</sup>5th October 2002], the amounts referred to in paragraph 5(2)(b) above are the following—
- (a) one-half of the increase mentioned in paragraph 5(1)(b) above, so far as attributable to employment before 6th April 1988,
  - (b) one-half of the appropriate amount after it has been reduced by the amount of any increases under section 105 of the Pensions Act, and
  - (c) one-half of any increase to which the wife had been entitled under paragraph 5 above.]

#### Textual Amendments

**F141** Sch. 5 paras. 5, 5A, 6 substituted (16.12.1995) for Sch. 5 paras. 5 and 6 by S.I. 1995/3213 (N.I. 22), arts. 1, 123, **Sch. 2 Pt. III paras. 18(15)(16)**

**F142** Words in Sch. 5 para. 6(3)(4) substituted (*retrospectively*) by virtue of 2000 c. 4 (N.I.), s. **35(1)(2)(c)**

#### Modifications etc. (not altering text)

**C9** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, **art. 2**

- 7 (1) For the purposes of [<sup>F143</sup>paragraphs 5 to 6] above, the “appropriate amount” means the greater of—
- (a) the amount by which the deceased person’s Category A or Category B retirement pension had been increased [<sup>F144</sup>by virtue of] section 132 of the Administration Act corresponding to an order [<sup>F144</sup>by virtue of] section 150(1)(e) of the Great Britain Administration Act; or
  - (b) the amount by which his Category A or Category B retirement pension would have been so increased had he died immediately before his surviving spouse became entitled to a Category A or Category B retirement pension.
- (2) Where an amount is required to be calculated in accordance with the provisions of [<sup>F145</sup>paragraph 5, 5A or 6] or sub-paragraph (1) above—
- (a) the amount so calculated shall be rounded to the nearest penny, taking any 1/2p as nearest to the next whole penny above; and
  - (b) where the amount so calculated would, apart from this sub-paragraph, be a sum less than 1/2p, that amount shall be taken to be zero, notwithstanding any other provision of this Act, the [<sup>F146</sup>Pensions Act] or the Administration Act.

#### Textual Amendments

**F143** Words in Sch. 5 para. 7(1) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 para. 18(17)(a)**

**F144** Words in Sch. 5 para. 7(1)(a) substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 para. 40**; S.R. 1994/450, art. 2, **Sch. Pt. IV**

**F145** Words in Sch. 5 para. 7(2) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 para. 18(17)(b)**

**F146** Words in Sch. 5 para. 7(2)(b) substituted (7.2.1994) by 1993 c. 49, ss. 184, 186(2), **Sch. 7 para. 36(d)**; S.R. 1994/17, **art. 2**

*Status: Point in time view as at 28/07/2000.*

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**Modifications etc. (not altering text)**

**C10** Sch. 5 paras. 4-7 modified (6.10.2002) by S.R. 2001/441, **art. 2**

*Married women*

- 8 (1) For the purposes of paragraphs 1 to 3 above in their application to a Category B retirement pension to which a married woman is entitled by virtue of her husband's contributions, a married woman who would have become entitled to such a pension on an earlier day if her husband's entitlement to his Category A retirement pension had not been deferred shall be treated as having (in addition to any other period of enhancement) a period of enhancement which begins on that earlier day and ends on the same day as her husband's period of enhancement.
- (2) The reference in sub-paragraph (1) above to the day on which the woman's husband's period of enhancement ends shall, where the marriage is terminated before that day, be construed as a reference to the day on which the marriage is terminated.
- [<sup>F147</sup>(3) In the case of the following pensions (where "P" is a married person and "S" is the other party to the marriage), that is—
- (a) a Category B retirement pension to which P is entitled by virtue of the contributions of S, or
  - (b) P's Category A retirement pension with an increase under section 51A(2) above attributable to the contributions of S,
- the reference in paragraph 2(3) above to the pension to which a person would have been entitled if that person's entitlement had not been deferred shall be construed as a reference to the pension to which P would have been entitled if neither P's nor S's entitlement to a retirement pension had been deferred.
- (4) Paragraph 4(1)(b) above shall not apply to a Category B retirement pension to which S was or would have been entitled by virtue of W's contributions ("W" and "S" having the same meaning as in paragraph 4(1); and where the Category A retirement pension to which S was or would have been entitled includes an increase under section 51A(2) above attributable to W's contributions, the increase to which W is entitled under that paragraph shall be calculated as if there had been no increase under that section.]

**Textual Amendments**

**F147** Sch. 5 para. 8(3)(4) substituted (16.12.1995) by S.I. 1995/3213 (N.I. 22), arts. 1, 123, **Sch. 2 para. 18(18)**

*Uprating*

- 9 The sums which are the increases in the rates of retirement pensions under this Schedule are subject to alteration by orders made by the Department under section 132 of the Administration Act.

*Status: Point in time view as at 28/07/2000.*

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## SCHEDULE 6

Sections 68(6) and 103(5).

### ASSESSMENT OF EXTENT OF DISABLEMENT

#### *General provisions as to method of assessment*

- 1 For the purposes of section 68 or 103 above and Part II of Schedule 7 to this Act, the extent of disablement shall be assessed, by reference to the disabilities incurred by the claimant as a result of the relevant loss of faculty, in accordance with the following general principles—
- (a) except as provided in paragraphs (b) to (d) below, the disabilities to be taken into account shall be all disabilities so incurred (whether or not involving loss of earning power or additional expense) to which the claimant may be expected, having regard to his physical and mental condition at the date of the assessment, to be subject during the period taken into account by the assessment as compared with a person of the same age and sex whose physical and mental condition is normal;
  - (b) except in the case of an assessment for the purposes of section 68 above, regulations may make provision as to the extent (if any) to which any disabilities are to be taken into account where they are disabilities which, though resulting from the relevant loss of faculty, also result, or without the relevant accident might have been expected to result, from a cause other than the relevant accident;
  - (c) the assessment shall be made without reference to the particular circumstances of the claimant other than age, sex, and physical and mental condition;
  - (d) the disabilities resulting from such loss of faculty as may be prescribed shall be taken as amounting to 100 per cent. disablement and other disabilities shall be assessed accordingly.
- 2 Provision may be made by regulations for further defining the principles on which the extent of disablement is to be assessed and such regulations may in particular direct that a prescribed loss of faculty shall be treated as resulting in a prescribed degree of disablement; and, in connection with any such direction, nothing in paragraph 1(c) above prevents the making of different provision, in the case of loss of faculty in or affecting hand or arm, for right-handed and for left-handed persons.
- 3 Regulations under paragraph 1(d) or 2 above may include provision—
- (a) for adjusting or reviewing an assessment made before the date of the coming into force of those regulations;
  - (b) for any resulting alteration of that assessment to have effect as from that date;
- so however that no assessment shall be reduced by virtue of this paragraph.

#### *Severe disablement allowance*

- 4 (1) In the case of an assessment of any person's disablement for the purposes of section 68 above, the period to be taken into account for any such assessment shall be the period during which that person has suffered and may be expected to continue to suffer from the relevant loss of faculty beginning not later than—

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- (a) the first claim day if his entitlement to benefit falls to be determined in accordance with section 68(3)(b) above as modified by regulations under section 68(11)(b);
  - (b) where his disablement has previously been assessed for the purposes of section 68 above at a percentage which is not less than 80 per cent.—
    - (i) if the period taken into account for that assessment was or included the period of 196 days ending immediately before the first claim day, the first claim day, or
    - (ii) if the period so taken into account included any day falling within that period of 196 days, the day immediately following that day or, if there is more than one such day, the last such day;
  - (c) in any other case, 196 days before the first claim day;
- and, in any case, ending not later than the day on which that person attains the age of 65 <sup>F148</sup> . . . .
- (2) In this paragraph “the first claim day” means the first day in respect of which the person concerned has made the claim in question for a severe disablement allowance.

#### Textual Amendments

**F148** Words in [Sch. 6 para. 4\(1\)](#) omitted (28.10.1994) by virtue of [S.R. 1994/370, reg. 2\(4\)](#)

- 5
- (1) An assessment of any person’s disablement for the purposes of section 68 above shall state the degree of disablement in the form of a percentage and shall specify the period taken into account by the assessment.
  - (2) For the purposes of any such assessment—
    - (a) a percentage which is not a whole number shall be rounded to the nearest whole number or if it falls equally near two whole numbers shall be rounded up to the higher; and
    - (b) a percentage between 5 and 100 which is not a multiple of 10 shall be treated, if it is a multiple of 5, as being the next higher percentage which is a multiple of 10 and, in any other case, as being the nearest percentage which is a multiple of 10.
  - (3) If on the assessment the person’s disablement is found to be less than 5 per cent. that degree of disablement shall for the purposes of section 68 above be disregarded and, accordingly, the assessment shall state that he is not disabled.

#### *Disablement benefit*

- 6
- (1) Subject to sub-paragraphs (2) and (3) below, the period to be taken into account by an assessment for the purposes of section 103 above and Part II of Schedule 7 to this Act of the extent of a claimant’s disablement shall be the period (beginning not earlier than the end of the period of 90 days referred to in section 103(6) above and in paragraph 9(3) of that Schedule and limited by reference either to the claimant’s life or to a definite date) during which the claimant has suffered and may be expected to continue to suffer from the relevant loss of faculty.
  - (2) If on any assessment the condition of the claimant is not such, having regard to the possibility of changes in that condition (whether predictable or not), as to allow

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of a final assessment being made up to the end of the period provided by sub-paragraph (1) above, then, subject to sub-paragraph (3) below—

- (a) a provisional assessment shall be made, taking into account such shorter period only as seems reasonable having regard to his condition and that possibility; and
- (b) on the next assessment the period to be taken into account shall begin with the end of the period taken into account by the provisional assessment.

(3) Where the assessed extent of a claimant's disablement amounts to less than 14 per cent. then, subject to sub-paragraphs (4) and (5) below, that assessment shall be a final assessment and the period to be taken into account by it shall not end before the earliest date on which it seems likely that the extent of the disablement will be less than 1 per cent.

(4) Sub-paragraph (3) above does not apply in any case where it seems likely that—

- (a) the assessed extent of the disablement will be aggregated with the assessed extent of any present disablement, and
- (b) that aggregate will amount to 14 per cent. or more.

(5) Where the extent of the claimant's disablement is assessed at different percentages for different parts of the period taken into account by the assessment, then—

- (a) sub-paragraph (3) above does not apply in relation to the assessment unless the percentage assessed for the latest part of that period is less than 14 per cent., and
- (b) in any such case that sub-paragraph shall apply only in relation to that part of that period (and subject to sub-paragraph (4) above).

7 An assessment for the purposes of section 103 above and Part II of Schedule 7 to this Act shall—

- (a) state the degree of disablement in the form of a percentage;
- (b) specify the period taken into account by the assessment; and
- (c) where that period is limited by reference to a definite date, specify whether the assessment is provisional or final;

but the percentage and the period shall not be specified more particularly than is necessary for the purpose of determining in accordance with section 103 above and Parts II and IV of Schedule 7 to this Act the claimant's rights as to disablement pension and gratuity and reduced earnings allowance (whether or not a claim has been made).

*Special provision as to entitlement to constant attendance allowance, etc.*

8 (1) For the purpose of determining whether a person is entitled—

- (a) to an increase of a disablement pension under section 104 above; or
- (b) to a corresponding increase of any other benefit by virtue of paragraph 4(2)(b) of Schedule 8 to this Act,

regulations may provide for the extent of the person's disablement resulting from the relevant injury or disease to be determined in such manner as may be provided for by the regulations by reference to all disabilities to which that person is subject which result either from the relevant injury or disease or from any other injury or disease in respect of which there fall to be made to the person payments of any of the descriptions listed in sub-paragraph (2) below.

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- (2) Those payments are payments—
- (a) by way of disablement pension;
  - (b) by way of benefit under paragraph 4(1) of Schedule 8 to this Act; or
  - (c) in such circumstances as may be prescribed by way of such other benefit as may be prescribed (being benefit in connection with any hostilities or with service as a member of Her Majesty’s forces or of such other organisation as may be specified in the regulations).

## SCHEDULE 7

Section 106.

### INDUSTRIAL INJURIES BENEFITS

#### PART I

#### UNEMPLOYABILITY SUPPLEMENT

##### *Availability*

- 1 This Part of this Schedule applies only in relation to persons who were beneficiaries in receipt of unemployability supplement under section 58 of the 1975 Act immediately before 6th April 1987.

##### *Rate and duration*

- 2 (1) The weekly rate of a disablement pension shall, if as the result of the relevant loss of faculty the beneficiary is incapable of work and likely to remain so permanently, be increased by the amount specified in Schedule 4, Part V, paragraph 5.
- (2) An increase of pension under this paragraph is referred to in this Act as an “unemployability supplement”.
- (3) For the purposes of this paragraph a person may be treated as being incapable of work and likely to remain so permanently, notwithstanding that the loss of faculty is not such as to prevent him being capable of work, if it is likely to prevent his earnings in a year exceeding a prescribed amount not less than £104.
- (4) An unemployability supplement shall be payable for such period as may be determined at the time it is granted, but may be renewed from time to time.

##### *Increase of unemployability supplement*

- 3 (1) Subject to the following provisions of this paragraph, if on the qualifying date the beneficiary was—
- (a) a man under the age of 60, competition or
  - (b) a woman under the age of 55,
- the weekly rate of unemployability supplement shall be increased by the appropriate amount specified in Schedule 4, Part V, paragraph 6.



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- (2) Where for any period the beneficiary is entitled to a Category A or Category B retirement pension <sup>F149</sup> . . . and the weekly rate of the pension includes an additional pension such as is mentioned in section 44(3)(b) above, for that period the relevant amount shall be deducted from the amount that would otherwise be the increase under this paragraph and the beneficiary shall be entitled to an increase only if there is a balance after that deduction and, if there is such a balance, only of an amount equal to it.
- (3) In this paragraph “the relevant amount” means an amount equal to the additional pension reduced by the amount of any reduction in the weekly rate of the retirement <sup>F149</sup> . . . made by virtue of [<sup>F150</sup>section 42 of the Pensions Act].
- (4) In this paragraph references to an additional pension are references to that pension after any increase under section 52(3) above but without any increase under paragraphs 1 and 2 of Schedule 5 to this Act.
- (5) In this paragraph “the qualifying date” means, subject to sub-paragraphs (6) and (7) below, the beginning of the first week for which the beneficiary qualified for unemployability supplement.
- (6) If the incapacity for work in respect of which unemployability supplement is payable forms part of a period of interruption of employment which has continued from a date earlier than the date fixed under sub-paragraph (5) above, the qualifying date means the first day in that period which is a day of incapacity for work, or such earlier day as may be prescribed.
- (7) Subject to sub-paragraph (6) above, if there have been two or more periods for which the beneficiary was entitled to unemployability supplement, the qualifying date shall be, in relation to unemployability supplement for a day in any one of those periods, the beginning of the first week of that period.
- (8) For the purposes of sub-paragraph (7) above—
  - (a) a break of more than 8 weeks in entitlement to unemployability supplement means that the periods before and after the break are two different periods; and
  - (b) a break of 8 weeks or less is to be disregarded.
- (9) Regulations may provide that sub-paragraph (8) above shall have effect as if for the references to 8 weeks there were substituted references to a larger number of weeks specified in the regulations.
- (10) In this paragraph “period of interruption of employment” has the same meaning as [<sup>F151</sup>a jobseeking period and any period linked to such a period has for the purposes of the Jobseekers (Northern Ireland) Order 1995].
- (11) The provisions of this paragraph are subject to [<sup>F152</sup>section 42(6) to (8) (entitlement to guaranteed minimum pensions and increases of unemployability supplement) of the Pensions Act].

#### Textual Amendments

**F149** Words in Sch. 7 para. 3(2)(3) repealed (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1)(2), Sch. 1 para. 41(2), Sch. 2; S.R. 1994/450, art. 2

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**F150** Words in Sch. 7 para. 3(3) substituted (7.2.1994) by 1993 c. 49, s. 184, **Sch. 7 para. 37(a)**; S.R. 1994/17, **art. 2**

**F151** Words in Sch. 7 para. 3(10) substituted (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(1), **Sch. 2 para. 19(2)**; S.R. 1996/401, **art. 2**

**F152** Words in Sch. 7 para. 3(11) substituted (7.2.1994) by 1993 c. 49, s. 184, **Sch. 7 para. 37(b)**; S.R. 1994/17, **art. 2**

**Modifications etc. (not altering text)**

**C11** Sch. 7 para. 3 modified (7.2.1994) by 1993 c. 49, s. 42(6)(7); S.R. 1994/17, **art. 2**

**C12** Sch. 7 para. 3(2) modified (7.2.1994) by 1993 c. 49, ss. 44(2); S.R. 1994/17, **art. 2**

*Increase for beneficiary's dependent children*

- 4 (1) Subject to the provisions of this paragraph and paragraph 5 below, the weekly rate of a disablement pension where the beneficiary is entitled to an unemployability supplement shall be increased for any period during which the beneficiary is entitled to child benefit in respect of a child or children.
- (2) The amount of the increase shall be as specified in Schedule 4, Part V, paragraph 7.
- (3) In any case where—
- (a) a beneficiary is one of two persons who are—
    - (i) spouses residing together, or
    - (ii) an unmarried couple, and
  - (b) the other person had earnings in any week,
- the beneficiary's right to payment of increases for the following week under this paragraph shall be determined in accordance with sub-paragraph (4) below.
- (4) No such increase shall be payable—
- (a) in respect of the first child where the earnings were [<sup>F153</sup>£145] or more; and
  - (b) in respect of a further child for each complete [<sup>F153</sup>£19] by which the earnings exceeded [<sup>F153</sup>£145].
- (5) The Department may by order substitute larger amounts for the amounts for the time being specified in sub-paragraph (4) above.
- (6) In this paragraph “week” means such period of 7 days as may be prescribed by regulations made for the purposes of this paragraph.

**Textual Amendments**

**F153** Sums in Sch. 7 para. 4(2) substituted (12.4.1999) by S.R. 1999/94, **art. 2**

*Additional provisions as to increase under paragraph 4*

- 5 (1) An increase under paragraph 4 above of any amount in respect of a particular child shall for any period be payable only if during that period one or other of the following conditions is satisfied with respect to the child—
- (a) the beneficiary would be treated for the purposes of Part IX of this Act as having the child living with him; or

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- (b) the requisite contributions are being made to the cost of providing for the child.
- (2) The condition specified in paragraph (b) of sub-paragraph (1) above is to be treated as satisfied if, and only if—
- (a) such contributions are being made at a weekly rate not less than the amount referred to in that sub-paragraph—
    - (i) by the beneficiary, or
    - (ii) where the beneficiary is one of two spouses residing together, by them together; and
  - (b) except in prescribed cases, the contributions are over and above those required for the purposes of satisfying section 139(1)(b) above.

*Increase for adult dependants*

- 6 (1) The weekly rate of a disablement pension where the beneficiary is entitled to an unemployability supplement shall be increased under this paragraph for any period during which—
- (a) the beneficiary is—
    - (i) residing with his spouse, or
    - (ii) contributing to the maintenance of his spouse at the requisite rate; or
  - (b) a person—
    - (i) who is neither the spouse of the beneficiary nor a child, and
    - (ii) in relation to whom such further conditions as may be prescribed are fulfilled,has the care of a child or children in respect of whom the beneficiary is entitled to child benefit.
- (2) The amount of the increase under this paragraph shall be that specified in Schedule 4, Part V, paragraph 8 and the requisite rate for the purposes of sub-paragraph (1)(a) above is a weekly rate not less than that amount.
- (3) Regulations may provide that, for any period during which—
- (a) the beneficiary is contributing to the maintenance of his or her spouse at the requisite rate, and
  - (b) the weekly earnings of the spouse exceed such amount as may be prescribed,
- there shall be no increase of benefit under this paragraph.
- (4) Regulations may provide that, for any period during which the beneficiary is residing with his or her spouse and the spouse has earnings—
- (a) the increase of benefit under this paragraph shall be subject to a reduction in respect of the spouse's earnings; or
  - (b) there shall be no increase of benefit under this paragraph.
- (5) Regulations may, in a case within sub-paragraph (1)(b) above in which the person there referred to is residing with the beneficiary and fulfils such further conditions as may be prescribed, authorise an increase of benefit under this paragraph, but subject, taking account of the earnings of the person residing with the beneficiary, other than such of that person's earnings from employment by the beneficiary as may be prescribed, to provisions comparable to those that may be made by virtue of sub-paragraph (4) above.

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- (6) Regulations under this paragraph may, in connection with any reduction or extinguishment of an increase in benefit in respect of earnings, prescribe the method of calculating or estimating the earnings.
- (7) A beneficiary shall not be entitled to an increase of benefit under this paragraph in respect of more than one person for the same period.

*Earnings to include occupational and personal pensions for purposes of disablement pension*

- 7 (1) Except as may be prescribed, any reference to earnings in paragraph 4 or 6 above includes a reference to payments by way of occupational or personal pension.
- (2) For the purposes of those paragraphs, the Department may by regulations provide, in relation to cases where payments by way of occupational or personal pension are made otherwise than weekly, that any necessary apportionment of the payments shall be made in such manner and on such basis as may be prescribed.

*Dependency increases: continuation of awards in cases of fluctuating earnings*

- 8 (1) Where a beneficiary—
  - (a) has been awarded an increase of benefit under paragraph 4 or 6 above, but
  - (b) ceases to be entitled to the increase by reason only that the weekly earnings of some other person (“the relevant earner”) exceed the amount of the increase or, as the case may be, some specified amount,
 then, if and so long as the beneficiary would have continued to be entitled to the increase, disregarding any such excess of earnings, the award shall continue in force but the increase shall not be payable for any week if the earnings relevant to that week exceed the amount of the increase or, as the case may be, the specified amount.
- (2) In this paragraph the earnings which are relevant to any week are those earnings of the relevant earner which, apart from this paragraph, would be taken into account in determining whether the beneficiary is entitled to the increase in question for that week.

## PART II

### DISABLEMENT GRATUITY

- 9 (1) An employed earner shall be entitled to a disablement gratuity, if—
  - (a) he made a claim for disablement benefit before 19th November 1986;
  - (b) he suffered as the result of the relevant accident from loss of physical or mental faculty such that the extent of the resulting disablement assessed in accordance with Schedule 6 to this Act amounts to not less than 1 per cent.; and
  - (c) the extent of the disablement is assessed for the period taken into account as amounting to less than 20 per cent.
- (2) A disablement gratuity shall be—
  - (a) of an amount fixed, in accordance with the length of the period and the degree of the disablement, by a prescribed scale, but not in any case exceeding the amount specified in Schedule 4, Part V, paragraph 9; and
  - (b) payable, if and in such cases as regulations so provide, by instalments.

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- (3) A person shall not be entitled to disablement gratuity until after the expiry of the period of 90 days (disregarding Sundays) beginning with the day of the relevant accident.

### PART III

#### INCREASE OF DISABLEMENT PENSION DURING HOSPITAL TREATMENT

- 10 (1) This Part of this Schedule has effect in relation to a period during which a person is receiving medical treatment as an in-patient in a hospital or similar institution and which—
- (a) commenced before 6th April 1987; or
  - (b) commenced after that date but within a period of 28 days from the end of the period during which he last received an increase of benefit under section 62 of the 1975 Act or this paragraph in respect of such treatment for the relevant injury or loss of faculty.
- (2) Where a person is awarded disablement benefit, but the extent of his disablement is assessed for the period taken into account by the assessment at less than 100 per cent., it shall be treated as assessed at 100 per cent. for any part of that period, whether before or after the making of the assessment or the award of benefit, during which he receives, as an in-patient in a hospital or similar institution, medical treatment for the relevant injury or loss of faculty.
- (3) Where the extent of the disablement is assessed for that period at less than 20 per cent., sub-paragraph (2) above shall not affect the assessment; but in the case of a disablement pension payable by virtue of this paragraph to a person awarded a disablement gratuity wholly or partly in respect of the same period, the weekly rate of the pension (after allowing for any increase under Part V of this Act) shall be reduced by the amount prescribed as being the weekly value of his gratuity.

### PART IV

#### REDUCED EARNINGS ALLOWANCE

- 11 (1) Subject to the provisions of this paragraph, an employed earner shall be entitled to reduced earnings allowance if—
- (a) he is entitled to a disablement pension or would be so entitled if that pension were payable where disablement is assessed at not less than 1 per cent.; and
  - (b) as a result of the relevant loss of faculty, he is either—
    - (i) incapable, and likely to remain permanently incapable, of following his regular occupation; and
    - (ii) incapable of following employment of an equivalent standard which is suitable in his case,or is, and has at all times since the end of the period of 90 days referred to in section 103(6) above been, incapable of following that occupation or any such employment;
- but a person shall not be entitled to reduced earnings allowance to the extent that the <sup>M13</sup>relevant loss of faculty results from an accident happening on or after 1st October

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1990 (the day on which Article 5 of the Social Security (Northern Ireland) Order 1990 came into operation).

(2) A person—

- (a) who immediately before that date is entitled to reduced earnings allowance in consequence of the relevant accident; but
- (b) who subsequently ceases to be entitled to that allowance for one or more days,

shall not again be entitled to reduced earnings allowance in consequence of that accident; but this sub-paragraph does not prevent the making at any time of a claim for, or an award of, reduced earnings allowance in consequence of that accident for a period which commences not later than the day after that on which the claimant was last entitled to that allowance in consequence of that accident.

(3) For the purposes of sub-paragraph (2) above—

- (a) a person who, apart from section 103(6) above, would have been entitled to reduced earnings allowance immediately before 1st October 1990 shall be treated as entitled to that allowance on any day (including a Sunday) on which he would have been entitled to it apart from that provision;
- (b) regulations may prescribe other circumstances in which a person is to be treated as entitled, or as having been entitled, to reduced earnings allowance on any prescribed day.

(4) The Department may by regulations provide that in prescribed circumstances employed earner's employment in which a claimant was engaged when the relevant accident took place but which was not his regular occupation is to be treated as if it had been his regular occupation.

(5) In sub-paragraph (1) above—

- (a) references to a person's regular occupation are to be taken as not including any subsidiary occupation, except to the extent that they fall to be treated as including such an occupation by virtue of regulations under sub-paragraph (4) above; and
- (b) employment of an equivalent standard is to be taken as not including employment other than employed earner's employment;

and in assessing the standard of remuneration in any employment, including a person's regular occupation, regard is to be had to his reasonable prospect of advancement.

(6) For the purposes of this Part of this Schedule a person's regular occupation is to be treated as extending to and including employment in the capacities to which the persons in that occupation (or a class or description of them to which he belonged at the time of the relevant accident) are in the normal course advanced, and to which, if he had continued to follow that occupation without having suffered the relevant loss of faculty, he would have had at least the normal prospects of advancement; and so long as he is, as a result of the relevant loss of faculty, deprived in whole or in part of those prospects, he is to be treated as incapable of following that occupation.

(7) Regulations may for the purposes of this Part of this Schedule provide that a person is not to be treated as capable of following an occupation or employment merely because of his working thereat during a period of trial or for purposes of rehabilitation or training or in other prescribed circumstances.

(8) Reduced earnings allowance shall be awarded—

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- (a) for such period as may be determined at the time of the award; and
  - (b) if at the end of that period the beneficiary submits a fresh claim for the allowance, for such further period, commencing as mentioned in sub-paragraph (2) above, as may be determined.
- (9) The award may not be for a period longer than the period to be taken into account under paragraph 4 or 6 of Schedule 6 to this Act.
- (10) Reduced earnings allowance shall be payable at a rate determined by reference to the beneficiary's probable standard of remuneration during the period for which it is granted in any employed earner's employments which are suitable in his case and which he is likely to be capable of following as compared with that in the relevant occupation, but in no case at a rate higher than 40 per cent. of the maximum rate of a disablement pension or at a rate such that the aggregate of disablement pension (not including increases in disablement pension under any provision of this Act) and reduced earnings allowance awarded to the beneficiary exceeds 140 per cent. of the maximum rate of a disablement pension.
- (11) Sub-paragraph (10) above shall have effect in the case of a person who retired from regular employment before 6th April 1987 with the substitution for "140 per cent." of "100 per cent."
- (12) In sub-paragraph (10) above "the relevant occupation" means—
- (a) in relation to a person who is entitled to reduced earnings allowance by virtue of regulations under sub-paragraph (4) above, the occupation in which he was engaged when the relevant accident took place; and
  - (b) in relation to any other person who is entitled to reduced earnings allowance, his regular occupation within the meaning of sub-paragraph (1) above.
- [<sup>F154</sup>(12A) The reference in sub-paragraph (11) above to a person who has retired from regular employment includes a reference to—
- (a) a person who under subsection (3) of section 27 of the 1975 Act was treated for the purposes of that Act as having retired from regular employment; and
  - (b) a person who under subsection (5) of that section was deemed for those purposes to have retired from it.]
- (13) On any award except the first the probable standard of his remuneration shall be determined in such manner as may be prescribed; and, without prejudice to the generality of this sub-paragraph, regulations may provide in prescribed circumstances for the probable standard of remuneration to be determined by reference—
- (a) to the standard determined at the time of the last previous award of reduced earnings allowance; and
  - (b) to scales or indices of earnings in a particular industry or description of industries or any other data relating to such earnings.
- (14) In this paragraph "maximum rate of a disablement pension" means the rate specified in the first entry in column (2) of Schedule 4, Part V, paragraph 1 and does not include increases in disablement pension under any provision of this Act.

#### Textual Amendments

**F154** Sch. 7 para. 11(12A) inserted (*temp.*) (1.7.1992) by Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9), ss. 6, 7(2), Sch. 4 paras. 1, 9.

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**Modifications etc. (not altering text)**

**C13** Sch. 7, para. 11(1) modified (10.10.1994) by S.R. 1986/179, **reg. 12A** (as inserted by S.R. 1994/347, **art. 3**)

**Marginal Citations**

**M13** S.I. 1990/1511 (N.I. 15).

*Supplementary*

- 12 (1) A person who on 10th April 1988 or 9th April 1989 satisfies the conditions—
- (a) that he has attained pensionable age;
  - (b) that he has retired from regular employment; and
  - (c) that he is entitled to reduced earnings allowance,
- shall be entitled to that allowance for life.
- (2) In the case of any beneficiary who is entitled to reduced earnings allowance by virtue of sub-paragraph (1) above, the allowance shall be payable, subject to any enactment contained in Part V or VI of this Act or in the Administration Act and to any regulations made under any such enactment, at the weekly rate at which it was payable to the beneficiary on the relevant date or would have been payable to him on that date but for any such enactment or regulations.
- (3) For the purpose of determining under sub-paragraph (2) above the weekly rate of reduced earnings allowance payable in the case of a qualifying beneficiary, it shall be assumed that the weekly rate at which the allowance was payable to him on the relevant date was—
- (a) £25.84, where that date is 10th April 1988, or
  - (b) £26.96, where that date is 9th April 1989.
- (4) In sub-paragraph (3) above “qualifying beneficiary” means a person entitled to reduced earnings allowance by virtue of sub-paragraph (1) above who—
- (a) did not attain pensionable age before 6th April 1987, or
  - (b) did not retire from regular employment before that date,
- and who, on the relevant date, was entitled to the allowance at a rate which was restricted under paragraph 11(10) above by reference to 40 per cent. of the maximum rate of disablement pension.
- (5) For a beneficiary who is entitled to reduced earnings allowance by virtue of satisfying the conditions in sub-paragraph (1) above on 10th April 1988 the relevant date is that date.
- (6) For a beneficiary who is entitled to it by virtue only of satisfying those conditions on 9th April 1989 the relevant date is that date.
- [<sup>F155</sup>(7) The reference in sub-paragraph (1) above to a person who has retired from regular employment includes a reference to—
- (a) a person who under subsection (3) of section 27 of the 1975 Act was treated for the purposes of that Act as having retired from regular employment; and
  - (b) a person who under subsection (5) of that section was deemed for those purposes to have retired from it.]



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### Textual Amendments

**F155** Sch. 7 para. 12(7) inserted ( *temp.*) (1.7.1992) by [Social Security \(Consequential Provisions\) \(Northern Ireland\) Act 1992 \(c. 9\)](#), ss. 6, 7(2), [Sch. 4 paras. 1,10](#)

## PART V

### RETIREMENT ALLOWANCE

- 13 (1) Subject to the provisions of this Part of this Schedule, a person who—
- (a) has attained pensionable age; and
  - (b) gives up regular employment on or after 10th April 1989; and
  - (c) was entitled to reduced earnings allowance (by virtue either of one award or of a number of awards) on the day immediately before he gave up such employment,
- shall cease to be entitled to reduced earnings allowance as from the day on which he gives up regular employment.
- (2) If the day before a person ceases under sub-paragraph (1) above to be entitled to reduced earnings allowance he is entitled to the allowance (by virtue either of one award or of a number of awards) at a weekly rate or aggregate weekly rate of not less than £2.00, he shall be entitled to a benefit, to be known as “retirement allowance”.
- (3) Retirement allowance shall be payable to him (subject to any enactment contained in Part V or VI of this Act or in the Administration Act and to any regulations made under any such enactment) for life.
- (4) Subject to sub-paragraph (6) below, the weekly rate of a beneficiary’s retirement allowance shall be—
- (a) 25 per cent. of the weekly rate at which he was last entitled to reduced earnings allowance; or
  - (b) 10 per cent. of the maximum rate of a disablement pension,
- whichever is the less.
- (5) For the purpose of determining under sub-paragraph (4) above the weekly rate of retirement allowance in the case of a beneficiary who—
- (a) retires or is deemed to have retired on 10th April 1989, and
  - (b) on 9th April 1989 was entitled to reduced earnings allowance at a rate which was restricted under paragraph 11(10) above by reference to 40 per cent. of the maximum rate of disablement pension,
- it shall be assumed that the weekly rate of reduced earnings allowance to which he was entitled on 9th April 1989 was £26.96.
- (6) If the weekly rate of the beneficiary’s retirement allowance—
- (a) would not be a whole number of pence; and
  - (b) would exceed the whole number of pence next below it by 1/2p or more,
- the beneficiary shall be entitled to retirement allowance at a rate equal to the next higher whole number of pence.

*Status: Point in time view as at 28/07/2000.*

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- (7) The sums falling to be calculated under sub-paragraph (4) above are subject to alteration by orders made by the Department under section 132 of the Administration Act.
- (8) Regulations may—
- (a) make provision with respect to the meaning of “regular employment” for the purposes of this paragraph; and
  - (b) prescribe circumstances in which, and periods for which, a person is or is not to be regarded for those purposes as having given up such employment.
- (9) Regulations under sub-paragraph (8) above may, in particular—
- (a) provide for a person to be regarded—
    - (i) as having given up regular employment, notwithstanding that he is or intends to be an earner; or
    - (ii) as not having given up regular employment, notwithstanding that he has or may have one or more days of interruption of employment; and
  - (b) prescribe circumstances in which a person is or is not to be regarded as having given up regular employment by reference to—
    - (i) the level or frequency of his earnings during a prescribed period; or
    - (ii) the number of hours for which he works during a prescribed period calculated in a prescribed manner.
- [<sup>F156</sup>(10) “Day of interruption of employment” means a day which forms part of—
- (a) a jobseeking period (as defined by the Jobseekers (Northern Ireland) Order 1995), or
  - (b) a linked period (as defined by that Order).]

(11) In this paragraph “maximum rate of a disablement pension” means the rate specified in the first entry in column (2) of Schedule 4, Part V, paragraph 1 and does not include increases in disablement pension under any provision of this Act.

#### **Textual Amendments**

**F156** Sch. 7 para. 13(10) substituted (7.10.1996) by S.I. 1995/2705, art. 40(1), **Sch. 2 para. 19(2)**; S.R. 1996/401, **art. 2(b)**

#### **Modifications etc. (not altering text)**

**C14** Sch. 7 para. 13(4) amended (12.4.1993) by S.R. 1993/150, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (11.4.1994) by S.R. 1994/74, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (10.4.1995) by S.R. 1995/71, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (8.4.1996) by S.R. 1996/73, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (7.4.1997) by S.R. 1997/113, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (6.4.1998) by S.R. 1998/59, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (12.4.1999) by S.R. 1999/50, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (10.4.2000) by S.R. 2000/38, **arts. 1(1), 4(2), 6**  
 Sch. 7 para. 13(4) amended (9.4.2001) by S.R. 2001/41, **arts. 1(1), 4(2), 6** (which S.R. was revoked (11.4.2002) by S.R. 2002/99, **arts. 1(1)(g), 23**)  
 Sch. 7 para. 13(4) amended (8.4.2002 with effect as mentioned in art. 6 of the amending S.R.) by S.R. 2002/99, **arts. 1(1)(d)(2), 4(2)**

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## PART VI

### INDUSTRIAL DEATH BENEFIT

#### *Introductory*

- 14 (1) This Part of this Schedule only has effect in relation to deaths before 11th April 1988.
- (2) In this Part of this Schedule “the deceased” means the person in respect of whose death industrial death benefit is claimed or payable.

#### *Widow’s benefit (entitlement)*

- 15 (1) The widow of the deceased shall be entitled to death benefit if at his death either—
- (a) she was residing with him; or
  - (b) she was receiving or entitled to receive, or would but for the relevant accident have been receiving or entitled to receive, from him periodical payments for her maintenance of not less than the prescribed amount.
- (2) In the case of a widow, death benefit shall be a pension commencing from the death of the deceased and payable, at the weekly rate for the time being applicable under paragraph 16 below for life or until she remarries.
- (3) A pension under this paragraph shall not be payable for any period during which the beneficiary is living as husband and wife with a man not her husband.
- (4) In this paragraph—
- (a) references to a widow receiving or being entitled to receive payments from the deceased are only to her receiving or being entitled to receive (whether from him or from another) payments provided or procured by the deceased; and
  - (b) “entitled” means, in relation to any such payments, entitled under any order of a court, trust or agreement which the widow has taken reasonable steps to enforce.

#### *Widow’s benefit (rate)*

- 16 (1) The weekly rate of a pension payable under paragraph 15 above shall, for the period of 26 weeks next following the deceased’s death, be the initial rate specified in Schedule 4, Part V, paragraph 10.
- (2) The weekly rate of the pension shall, after the end of that period, be the higher permanent rate specified in that paragraph—
- (a) for any period for which the widow is entitled, or is treated by regulations as entitled, to an allowance for children under paragraph 18 below;
  - (b) where the widow was over the age of 50 at the deceased’s death or was over the age of 40 at the end of the period for which she was entitled to such an allowance;
  - (c) where the widow at the deceased’s death was permanently incapable of self-support; or
  - (d) while the widow is pregnant by the deceased.

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- (3) After the end of the period of 26 weeks referred to in sub-paragraph (1) above, the weekly rate of the pension shall, in any case not within sub-paragraph (2) above, be the lower permanent rate specified in Schedule 4, Part V, paragraph 10.

*Widower's benefit (entitlement and rate)*

- 17 (1) The widower of the deceased shall be entitled to death benefit if at her death he—
- (a) was being wholly or mainly maintained by her or would but for the relevant accident have been so maintained; and
  - (b) was permanently incapable of self-support.
- (2) In the case of a widower, death benefit shall be a pension at the weekly rate specified in Schedule 4, Part V, paragraph 11 commencing from the death of the deceased and payable for life.

*Children of deceased's family*

- 18 (1) Subject to paragraph 19 below, where at his death the deceased was entitled to child benefit in respect of a child or children, then, for any period for which—
- (a) the widow of the deceased is entitled—
    - (i) to death benefit (other than a gratuity) under paragraphs 15 and 16 above; and
    - (ii) to child benefit in respect of that child or one or more of those children; or
  - (b) such other person as may be prescribed is entitled to child benefit in respect of that child or one or more of those children,
- the widow or, as the case may be, the person so prescribed shall be entitled in respect of that child, or in respect of each respectively of those children, to death benefit by way of an allowance at the weekly rate specified in Schedule 4, Part V, paragraph 12.
- (2) Paragraph 5 above applies in relation to an allowance under this paragraph as it applies in relation to an increase of benefit under paragraph 4 above.

*Limits of entitlement to industrial death benefit in respect of children*

- 19 Where two or more persons satisfy the conditions, in respect of the same death, for receipt of an allowance or allowances under paragraph 18 above for any period—
- (a) not more than one of those persons shall be entitled for that period to such an allowance in respect of the same child;
  - (b) where the deceased leaves a widow or widower, then for any period for which she or he is entitled to death benefit as the deceased's widow or widower and satisfies the conditions for receipt of such an allowance in respect of a child, she or he shall be entitled to the allowance in respect of that child;
  - (c) subject to sub-paragraph (b) above, regulations may make provision as to the priority in any prescribed circumstances of two or more persons satisfying the said conditions.

*Death of person with constant attendance allowance*

- 20 (1) If a person dies at a time when—

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- (a) he is entitled to an increase under section 104 above of a disablement pension and the amount of the increase is not less than the amount which at that time is specified in Schedule 4, Part V, paragraph 2(a); or
  - (b) he would have been so entitled but for having received medical or other treatment as an in-patient in a hospital or similar institution,
- he is to be regarded for the purposes of entitlement to industrial death benefit as having died as a result of the injury in respect of which the disablement pension was payable.
- (2) The reference in sub-paragraph (1) above to an increase under section 104 above includes only a payment by way of increase of a disablement pension, and in particular does not include any payment for constant attendance under paragraph 4(2)(b) of Schedule 8 to this Act.
  - (3) Sub-paragraph (1) above does not affect death benefit where the death occurred before 26th July 1971.

#### *Pulmonary disease*

- 21 (1) If a person dies as a result of any pulmonary disease and—
- (a) he was entitled, for a period which includes the date of his death, to disablement pension or gratuity in respect of pneumoconiosis or byssinosis or pneumoconiosis accompanied by tuberculosis; and
  - (b) the extent of the disablement in respect of which the benefit was payable was assessed for such a period at not less than 50 per cent.,
- then, subject to sub-paragraph (2) below, his death shall be treated, for the purposes of this Part of this Schedule, as having been caused by the disease in respect of which the benefit was payable.
- (2) Unless regulations provide otherwise, the requirements of paragraph (b) of sub-paragraph (1) above shall be treated as unsatisfied in a case where, had the physical condition of the deceased at the time of the assessment been normal, apart from the diseases mentioned in paragraph (a) of that sub-paragraph, the extent of the disablement in question would have been assessed at less than 50 per cent.
  - (3) This paragraph does not affect death benefit where the death occurred before 30th March 1977.

## SCHEDULE 8

Section 111.

### INDUSTRIAL INJURIES AND DISEASES (OLD CASES)

#### **Modifications etc. (not altering text)**

**C15** Sch. 8 modified (1.7.1992) by [Social Security Administration \(Northern Ireland\) Act 1992 \(c. 8\)](#), ss. 161, 168(4), [Sch. 6 para. 1\(4\)](#)

*Status: Point in time view as at 28/07/2000.*

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## PART I

### WORKMEN’S COMPENSATION AND INDUSTRIAL DISEASES BENEFIT IN RESPECT OF EMPLOYMENT BEFORE 5TH JULY 1948

#### *Continuation of workmen’s compensation*

- 1 The Workmen’s Compensation Acts and any other enactment repealed by section 88 of the <sup>M14</sup>National Insurance (Industrial Injuries) Act (Northern Ireland) 1946 shall continue to apply to any cases to which, if the Supplementation Act had not been passed, they would have applied by virtue of that section, being certain cases where a right to compensation arises or has arisen in respect of employment before 5th July 1948.

#### **Marginal Citations**

**M14** 1946 c. 21 (N.I.).

#### *Regulations to provide for supplementing workmen’s compensation*

- 2 (1) The Department may, with the consent of the Department of Finance and Personnel, make regulations (in this Schedule referred to as “the regulations”) conferring a right to allowances on persons who are, or have at any time after 23rd July 1951 been, entitled to weekly payments by way of workmen’s compensation, other than a person whose entitlement to such payments—
- (a) arose in consequence of an accident happening after 31st December 1923; and
  - (b) ceased before 24th July 1956.
- (2) Subject to the provisions of this Schedule, the right to such an allowance or to a payment on account of such an allowance shall be subject to such conditions, and the rate of the allowance shall be such, as may be provided by the regulations.
- (3) The allowances for the payment of which the regulations may make provision shall be—
- (a) where the relevant accident happened before 1st January 1924, an allowance (in this paragraph referred to as a “basic allowance”) in respect of any period such as is mentioned in sub-paragraph (8) below;
  - (b) an allowance in respect of any period such as is mentioned in sub-paragraph (8)(a) below (in this paragraph referred to as a “major incapacity allowance”);
  - (c) subject to sub-paragraphs (4) and (5) below, an allowance in respect of any period such as is mentioned in sub-paragraph (8)(b) below (in this paragraph referred to as a “lesser incapacity allowance”);
- and a major incapacity allowance or lesser incapacity allowance in respect of any period shall be payable whether or not a basic allowance is also payable in respect of that period.
- (4) A lesser incapacity allowance—

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- (a) shall not be payable to any person in respect of any period unless there is or may be expected to be (or, but for the cesser at a time after 28th February 1966 of that person's entitlement to workmen's compensation, would or might be expected to have been) payable to that person in respect of that period either a weekly payment by way of basic allowance or a weekly payment by way of workmen's compensation which is not a notional payment;
  - (b) except to a person who immediately before 1st March 1966 was receiving an allowance under a scheme made under the <sup>M15</sup>Workmen's Compensation (Supplementation) Act (Northern Ireland) 1951, shall not be payable if the relevant accident happened after 31st December 1923 and the claimant's entitlement to workmen's compensation in consequence of it ceased before 1st March 1966.
- (5) For the purposes of a lesser incapacity allowance, a weekly payment by way of workmen's compensation shall be treated as a notional payment if awarded or paid for the purpose of safeguarding a potential entitlement to compensation and not related to any existing loss of earnings; and the regulations may provide that—
- (a) in such circumstances or cases as may be specified in the regulations; and
  - (b) in particular, in cases where weekly payments by way of such compensation are being paid to a person to whom such payments were not made, or were made at a lower rate, during the period of 12 months immediately preceding such date not earlier than 30th November 1965 as may be specified in the regulations,
- a weekly payment by way of such compensation shall be deemed to be a notional payment unless the contrary is proved.
- (6) The weekly rate—
- (a) of a basic allowance shall not exceed £2 less the amount of the recipient's workmen's compensation and, in respect of a period such as is mentioned in sub-paragraph (8)(b) below which is a period of partial incapacity only, shall also not exceed the difference between 2/3rds of the amount representing his weekly loss of earnings determined in accordance with the regulations and the amount of his workmen's compensation;
  - (b) of a major incapacity allowance shall be the corresponding disablement pension rate;
  - (c) of a lesser incapacity allowance shall not exceed [<sup>F157</sup>£40.40].
- (7) Sub-paragraph (6)(b) above shall have effect in relation to any person who has retired, or is treated as having retired, from regular employment, for the purposes of Parts I to VI of this Act, for so long as he continues to be treated as retired for those purposes, as if at the end of the paragraph there were added the words “ less the amount of the recipient's workmen's compensation and less the amount of his basic allowance, if any ”.
- (8) The periods referred to in sub-paragraph (3) above are—
- (a) any period during which the person claiming or receiving an allowance under this paragraph—
    - (i) being or having been entitled to his workmen's compensation in respect of any injury or disease, is as a result of that injury or disease totally incapable of work and likely to remain so incapable for a considerable period; or

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- (ii) being or having been entitled to his workmen’s compensation in respect of two or more injuries or diseases, is as the joint result of those injuries or diseases totally incapable of work and likely to remain so incapable for a considerable period;
- (b) any period which, not being a period such as is mentioned in paragraph (a) above, is a period of total or partial incapacity for work resulting from the relevant injury or disease.

**Textual Amendments**

**F157** Sum in Sch. 8 para. 2(6)(c) substituted (12.4.2000) by [S.R. 2000/38](#), **arts. 1(f), 7**

**Modifications etc. (not altering text)**

**C16** Sch. 8 para. 2 amended (1.7.1992) by [Social Security Administration \(Northern Ireland\) Act 1992 \(c. 8\)](#), ss. 161, 168(4), **Sch. 6 para. 1(1)**.

**C17** Sch. 8 para. 2 extended (1.7.1992) by [Social Security Administration \(Northern Ireland\) Act 1992 \(c. 8\)](#), ss. 161, 168(4), **Sch. 6 paras. 2(1), 3**.

**Marginal Citations**

**M15** 1951 c. 16 (N.I.).

*Provisions supplementary to paragraph 2*

- 3 (1) For the purposes of paragraph 2 above—
- (a) the expressions “relevant accident” and “relevant injury or disease” mean the accident in consequence of which or, as the case may be, the injury or disease in respect of which, an entitlement to weekly payments by way of workmen’s compensation arose;
  - (b) any reference to the happening of an accident shall, in relation to a case of disease, be construed in the same way as for the purposes of the Workmen’s Compensation Acts;
  - (c) a payment—
    - (i) under the <sup>M16M17</sup>Workmen’s Compensation (War Addition) Acts 1917 and 1919 ; or
    - (ii) under the <sup>M18</sup>Workmen’s Compensation (Supplementary Allowances) Act (Northern Ireland) 1940 as amended by the <sup>M19</sup>Workmen’s Compensation (Temporary Increases) Act (Northern Ireland) 1943 ,
 shall be treated as a weekly payment by way of workmen’s compensation.
- (2) For the purposes of paragraph 2(1) above, a person shall be deemed to be or have been entitled to weekly payments by way of workmen’s compensation at any time if he would be or, as the case may be, have been so entitled at that time if—
- (a) the amount of any payment, allowance or benefit received by him otherwise than by way of workmen’s compensation; or
  - (b) where the relevant accident happened before 1st January 1924, either that amount, or the amount he is earning or able to earn in some suitable employment or business, or both those amounts,
- were sufficiently reduced.



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- (3) Subject to sub-paragraph (7) below, for the purpose of the reference in paragraph 2(8)(b) above to a period of total incapacity for work resulting from the relevant injury or disease, a person who is or has been unable to obtain employment shall be treated as subject to such an incapacity if he is treated as being so for the purposes of his workmen's compensation in respect of the relevant injury or disease and in such other circumstances as may be provided by the regulations.
- (4) Any reference in paragraph 2 above or this paragraph to the amount of a person's workmen's compensation shall (subject to sub-paragraphs (5) to (7) below) be taken as referring to the amount, if any, of the weekly payments to which for the time being he is, or would but for the determination of his right be, entitled in respect of the relevant injury or disease so, however, that—
  - (a) where in fixing the amount of those weekly payments under the provisions relating to them regard was had to any payment, allowance or benefit which he might receive during the period of his incapacity from the person liable for the compensation, and the amount is shown to have been reduced in consequence, the amount of those weekly payments shall for the purposes of this sub-paragraph be taken to be the reduced amount so fixed with the addition of the amount of the reduction; and
  - (b) where the amount of those weekly payments has not been fixed under the said provisions, it shall be fixed for the purposes of this sub-paragraph without regard to any such payment, allowance or benefit.
- (5) The regulations may include provision that, in such special circumstances or cases and for such purposes as may be specified in the regulations, any reference in paragraph 2 above or this paragraph to the amount of a person's workmen's compensation shall be taken as referring to such amount as it may be determined in manner provided by the regulations ought reasonably and properly to have been the amount of the weekly payments referred to in sub-paragraph (4) above.
- (6) Where a person is, or has at any time after 23rd July 1951 been, entitled to payments under the enactments referred to in sub-paragraph (1)(c)(i) or (ii) above but ceased before 24th July 1951 to be entitled to any other weekly payments by way of workmen's compensation in respect of the relevant injury or disease, the amount of his workmen's compensation shall for the purposes of paragraph 2 above be calculated as if he had not ceased to be entitled to such other payments.
- (7) The regulations may provide for modifying the operation of sub-paragraphs (3) to (5) above in relation to a person whose workmen's compensation is or was compensation under a contracting-out scheme in such manner as appears to the Department to be proper having regard to the provisions of the contracting-out scheme.

#### **Marginal Citations**

**M16** 1917 c. 42.

**M17** 1919 c. 83.

**M18** 1940 c. 18 (N.I.).

**M19** 1943 c. 13 (N.I.).

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## PART II

### REGULATIONS PROVIDING FOR BENEFIT FOR PRE-1948 CASES

- 4 (1) This paragraph applies to any person who is or has been at any time after 4th July 1948—
- (a) entitled in respect of any injury or disease to weekly payments by way of compensation under the Workmen’s Compensation Acts; or
  - (b) entitled to payments on account of an injury pension under or by virtue of any enactment in respect of an injury received or disease contracted by him before 5th July 1948 or in respect of his retirement in consequence of such an injury or disease.
- (2) Regulations may provide—
- (a) for conferring on persons to whom this paragraph applies who as a result of the injury or disease in question are, or could for the purpose of the provisions of this Act relating to unemployability supplement and any provisions of the Administration Act, so far as they so relate, be treated as being, incapable of work and likely to remain permanently so incapable—
    - (i) the like right to payments under Schedule 7 to this Act by way of unemployability supplement; and
    - (ii) the like right to payments under Schedule 7 to this Act in respect of a child or adult dependant,
 as if the injury or disease were one in respect of which a disablement pension were for the time being payable;
  - (b) for conferring on persons to whom this paragraph applies who as a result of the injury or disease in question require constant attendance—
    - (i) the like right to payments under this Act in respect of the need for constant attendance; and
    - (ii) the like right to an increase for exceptionally severe disablement,
 as if the injury or disease were one in respect of which a disablement pension were for the time being payable in respect of an assessment of 100 per cent.;
  - (c) for applying in relation to payments under this paragraph the provisions of this Act relating to industrial injuries benefit, in so far as those provisions apply in relation to—
    - (i) an unemployability supplement;
    - (ii) an increase of a disablement pension in respect of a child or adult dependant; or
    - (iii) an increase of a disablement pension in respect of the need for constant attendance or exceptionally severe disablement,
 (as the subject to any additions or modifications.
    - case
    - may
    - be)

## PART III

### INTERPRETATION

- 5 (1) In this Schedule, except where the context otherwise requires—

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“corresponding disablement pension rate” means the weekly rate for the time being of a disablement pension in respect of an assessment of 100 per cent.;

“injury pension” includes any pension or similar benefit payable in respect of a person’s employment or former employment, being a pension or benefit which would not be payable or would be payable at a less rate but for an injury or disease referable to that employment;

“the regulations” has the meaning given by paragraph 2(1) above;

“the Supplementation Act” means the <sup>M20</sup>Workmen’s Compensation (Supplementation) Act (Northern Ireland) 1966;

“workmen’s compensation” means compensation under any of the Workmen’s Compensation Acts or under any contracting-out scheme duly certified under any of those Acts;

“the Workmen’s Compensation Acts” means the <sup>M21</sup>Workmen’s Compensation Acts (Northern Ireland) 1927 to 1943, or the enactments repealed by the Workmen’s Compensation Act (Northern Ireland) 1927 or the enactments repealed by the <sup>M22</sup>Workmen’s Compensation Act 1906 .

- (2) For the purposes of this Schedule—
- (a) a period shall be treated as considerable if it lasts or can be expected to last for not less than 13 weeks;
  - (b) a person may be treated as being, as the result of an injury or disease or as the joint result of two or more injuries or diseases, totally incapable of work and likely to remain so incapable for a considerable period notwithstanding that the disability resulting from the injury or disease or, as the case may be, from the injuries or diseases taken together is not such as to prevent him from being capable of work, if it is likely to prevent his earnings (including any remuneration or profit derived from a gainful occupation) exceeding in a year such amount as is for the time being prescribed for purposes of unemployment supplement.
- (3) For the purposes of paragraph 4 above, paragraph 4 of Schedule 3 to the 1986 Order and paragraph 1 of Schedule 7 to this Act shall be deemed not to have been enacted.

#### Marginal Citations

**M20** 1966 c. 14 (N.I.).

**M21** 1927 c. 16 (N.I.).

**M22** 1906 c. 58.

## SCHEDULE 9

Section 140(2).

### EXCLUSIONS FROM ENTITLEMENT TO CHILD BENEFIT

#### *Children in detention, care, etc.*

- 1 (1) Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child for any week if in that week the child—
- (a) is undergoing imprisonment or detention in a young offenders centre;

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- (b) is authorised under [<sup>F158</sup>the Criminal Justice (Children) (Northern Ireland) Order 1998] to be detained in a [<sup>F159</sup>juvenile justice centre, and is not out under supervision];
- (c) is liable to be detained by virtue of [<sup>F160</sup>Article 45 of the Criminal Justice (Children) (Northern Ireland) Order 1998] and is not discharged on licence;
- (d) is the subject of an order under that [<sup>F161</sup>Order of 1998] committing him to custody in any place to which he may be committed on remand;
- <sup>F162</sup>(e) .....
- (f) is—
  - (i) in the care of the Department; or
  - (ii) the subject of a parental rights order under section 104 of that Act of 1968,
 in such circumstances as may be prescribed.

- (2) In sub-paragraph (1) above the reference to a child in the care of the Department includes a reference to a child in the care of a Health and Social Services Board.

#### Textual Amendments

- F158** Words in Sch. 9 para. 1(1)(b) substituted (31.1.1999) by S.I. 1998/1504 (N.I. 9), art. 65(1), **Sch. 5 para. 40(a)(i)**; S.R. 1999/25, **art. 2(c)**
- F159** Words in Sch. 9 para. 1(1)(b) substituted (31.1.1999) by S.I. 1998/1504 (N.I. 9), art. 65(1), **Sch. 5 para. 40(a)(ii)**; S.R. 1999/25, **art. 2(c)**
- F160** Words in Sch. 9 para. 1(1)(c) substituted (31.1.1999) by S.I. 1998/1504 (N.I. 9), art. 65(1), **Sch. 5 para. 40(b)**; S.R. 1999/25, **art. 2(c)**
- F161** Words in Sch. 9 para. 1(1)(d) substituted (31.1.1999) by S.I. 1998/1504 (N.I. 9), art. 65(1), **Sch. 5 para. 40(c)**; S.R. 1999/25, **art. 2(c)**
- F162** Sch. 9 para. 1(1)(e) repealed (31.1.1999) by S.I. 1998/1504 (N.I. 9), art. 65(2), **Sch. 6**; S.R. 1999/25, **art. 2(d)**

#### *Employed trainees, etc.*

- 2 (1) No person shall be entitled to child benefit by virtue of section 138(1)(c) above in respect of a child if the education in question is received by that child by virtue of his employment or of any office held by him.
- (2) Regulations may specify the circumstances in which a child is or is not to be treated as receiving education as mentioned in sub-paragraph (1) above.

#### *Married children*

- 3 Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child who is married.

#### *Persons exempt from tax*

- 4 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 28/07/2000.*

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### *Children entitled to severe disablement allowance*

- 5 Except where regulations otherwise provide, no person shall be entitled to child benefit in respect of a child for any week in which the child is entitled to a severe disablement allowance.

## SCHEDULE 10

Section 140(3).

### PRIORITY BETWEEN PERSONS ENTITLED TO CHILD BENEFIT

#### *Person with prior award*

- 1 (1) Subject to sub-paragraph (2) below, as between a person claiming child benefit in respect of a child for any week and a person to whom child benefit in respect of that child for that week has already been awarded when the claim is made, the latter shall be entitled.
- (2) Sub-paragraph (1) above shall not confer any priority where the week to which the claim relates is later than the third week following that in which the claim is made.

#### *Person having child living with him*

- 2 Subject to paragraph 1 above, as between a person entitled for any week by virtue of paragraph (a) of subsection (1) of section 139 above and a person entitled by virtue of paragraph (b) of that subsection the former shall be entitled.

#### *Husband and wife*

- 3 Subject to paragraphs 1 and 2 above, as between a husband and wife residing together the wife shall be entitled.

#### *Parents*

- 4 (1) Subject to paragraphs 1 to 3 above, as between a person who is and one who is not a parent of the child the parent shall be entitled.
- (2) Subject as aforesaid, as between two persons residing together who are parents of the child but not husband and wife, the mother shall be entitled.

#### *Other cases*

- 5 As between persons not falling within paragraphs 1 to 4 above, such one of them shall be entitled as they may jointly elect or, in default of election, as the Department may in its discretion determine.

#### *Supplementary*

- 6 (1) Any election under this Schedule shall be made in the prescribed manner.
- (2) Regulations may provide for exceptions from and modifications of the provisions of paragraphs 1 to 5 above in relation to such cases as may be prescribed.

*Status: Point in time view as at 28/07/2000.*

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## SCHEDULE 11

Section 149(3).

### CIRCUMSTANCES IN WHICH PERIODS OF ENTITLEMENT TO STATUTORY SICK PAY DO NOT ARISE

1 A period of entitlement does not arise in relation to a particular period of incapacity for work in any of the circumstances set out in paragraph 2 below or in such other circumstances as may be prescribed.

[<sup>F163</sup>1A Regulations under paragraph 1 above must be made with the concurrence of the Treasury.]

#### Textual Amendments

**F163** Sch. 11 para. 1A inserted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 23** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

2 The circumstances are that—

- (a) at the relevant date the employee is [<sup>F164</sup>over the age of 65];
- (b) the employee's contract of service was entered into for a specified period of not more than three months;
- (c) at the relevant date the employee's normal weekly earnings are less than the lower earnings limit then in force under section 5(1)(a) above;
- [<sup>F165</sup>(d) in the period of 57 days ending immediately before the relevant date the employee had at least one day on which—
  - (i) he was entitled to incapacity benefit (or would have been so entitled had he satisfied the contribution conditions mentioned in section 30A(2)(a) above); or
  - [<sup>F166</sup> . . .
  - (iii) he was entitled to a severe disablement allowance;]
- (f) the employee has done no work for his employer under his contract of service;
- (g) on the relevant date there is [<sup>F167</sup> . . . a stoppage of work due to a trade dispute at the employee's place of employment;
- (h) the employee is, or has been, pregnant and the relevant date falls within the disqualifying period (within the meaning of section 149(12) above).

#### Textual Amendments

**F164** Words in Sch. 11 para. 2(a) substituted (23.3.1994) by S.I. 1994/766 (N.I. 5), **arts. 1(2), 3(2)**

**F165** Sch. 11 para. 2(d) substituted for Sch. 2 para. 2(d)(e) (13.4.1995) by S.I. 1994/1898, art. 13(1), **Sch. 1 Pt. I para. 42(2)** (with art. 15(1)); S.R. 1994/450, art. 2(d), **Sch. Pt. IV**

**F166** Words in Sch. 11 para. 6(2)(d) repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(2), **Sch. 7**; S.R. 1998/312, art. 2(b), **Sch. Pt. III**

**F167** Words in Sch. 11 para. 2(g) repealed (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(2), **Sch. 3**; S.R. 1996/401, **art. 2(b)**

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- 3 In this Schedule “relevant date” means the date on which a period of entitlement would begin in accordance with section 149 above if this Schedule did not prevent it arising.
- 4 (1) Paragraph 2(b) above does not apply in any case where—
- (a) at the relevant date the contract of service has become a contract for a period exceeding three months; or
  - (b) the contract of service (the “current contract”) was preceded by a contract of service entered into by the employee with the same employer (the “previous contract”) and—
    - (i) the interval between the date on which the previous contract ceased to have effect and that on which the current contract came into effect was not more than 8 weeks; and
    - (ii) the aggregate of the period for which the previous contract had effect and the period specified in the current contract (or, where that period has been extended, the specified period as so extended) exceeds 13 weeks.
- (2) For the purposes of sub-paragraph (1)(b)(ii) above, in any case where the employee entered into more than one contract of service with the same employer before the current contract, any of those contracts which came into effect not more than 8 weeks after the date on which an earlier one of them ceased to have effect shall be treated as one with the earlier contract.

F1685 .....

**Textual Amendments**

**F168** Sch. 11 para. 5 repealed (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1)(2), Sch. 1 Pt. I para. 42(3), Sch. 2 (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

- 6 For the purposes of paragraph 2(f) above, if an employee enters into a contract of service which is to take effect not more than 8 weeks after the date on which a previous contract of service entered into by him with the same employer ceased to have effect, the two contracts shall be treated as one.
- 7 Paragraph 2(g) above does not apply in the case of an employee who proves that at no time on or before the relevant date did he have a direct interest in the trade dispute in question.
- 8 Paragraph 2(h) above does not apply in relation to an employee who has been pregnant if her pregnancy terminated, before the beginning of the disqualifying period, otherwise than by confinement (as defined for the purposes of statutory maternity pay in section 167(1) above).

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## SCHEDULE 12

Section 156.

### RELATIONSHIP OF STATUTORY SICK PAY WITH BENEFITS AND OTHER PAYMENTS, ETC.

#### *The general principle*

- 1 Any day which—
- (a) is a day of incapacity for work in relation to any contract of service; and
  - (b) falls within a period of entitlement (whether or not it is also a qualifying day),
- shall not be treated for the purposes of this Act as a day of incapacity for work for the purposes of determining whether a period is <sup>F169</sup>. . . [<sup>F170</sup>a period of incapacity for work for the purposes of incapacity benefit].

#### **Textual Amendments**

**F169** Words in Sch. 12, para. 1 repealed (7.10.1996) by S.I.1995/2751 (N.I. 15), art. 40(2), Sch.3; S.R. 1996/401, art.2

**F170** Words in Sch. 12 para. 1 inserted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), Sch. 1 Pt. I para. 43(2) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

#### *Contractual remuneration*

- 2 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement to statutory sick pay shall not affect any right of an employee in relation to remuneration under any contract of service (“contractual remuneration”).
- (2) Subject to sub-paragraph (3) below—
- (a) any contractual remuneration paid to an employee by an employer of his in respect of a day of incapacity for work shall go towards discharging any liability of that employer to pay statutory sick pay to that employee in respect of that day; and
  - (b) any statutory sick pay paid by an employer to an employee of his in respect of a day of incapacity for work shall go towards discharging any liability of that employer to pay contractual remuneration to that employee in respect of that day.
- (3) Regulations may make provision as to payments which are, and those which are not, to be treated as contractual remuneration for the purposes of sub-paragraph (1) or (2) above.

#### *[<sup>F171</sup>Incapacity benefit]*

#### **Textual Amendments**

**F171** Cross-heading substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), Sch. 1 Pt. I para. 43(3) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

- <sup>F1723</sup> (1) This paragraph and paragraph 4 below have effect to exclude, where a period of entitlement as between an employee and an employer of his comes to an end, the



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provisions by virtue of which short-term incapacity benefit is not paid for the first three days.

- (2) If the first day immediately following the day on which the period of entitlement came to an end—
- (a) is a day of incapacity for work in relation to that employee; and
  - (b) is not a day in relation to which paragraph 1 above applies by reason of any entitlement as between the employee and another employer,
- that day shall, except in prescribed cases, be or form part of a period of incapacity for work notwithstanding section 30C(1)(b) above (by virtue of which a period of incapacity for work must be at least 4 days long).
- (3) Where each of the first two consecutive days, or the first three consecutive days, following the day on which the period of entitlement came to an end is a day to which paragraphs (a) and (b) of sub-paragraph (2) above apply, that sub-paragraph has effect in relation to the second day or, as the case may be, in relation to the second and third days, as it has effect in relation to the first.]

#### Textual Amendments

**F172** Sch. 12 para. 3 substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), Sch. 1 Pt. I para. 43(3) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

- [<sup>F173</sup>4 (1) Where a period of entitlement as between an employee and an employer of his comes to an end, section 30A(3) above (exclusion of benefit for first 3 days of period) does not apply in relation to any day which—
- (a) is or forms part of a period of incapacity for work (whether by virtue of paragraph 3 above or otherwise); and
  - (b) falls within the period of 57 days immediately following the day on which the period of entitlement came to an end.
- (2) Where sub-paragraph (1) above applies in relation to a day, section 30A(3) above does not apply in relation to any later day in the same period of incapacity for work.]

#### Textual Amendments

**F173** Sch. 12 para. 4 substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), Sch. 1 Pt. I para. 43(3) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

*[<sup>F174</sup> Incapacity benefit for widows and widowers]*

#### Textual Amendments

**F174** Cross-heading substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), Sch. 1 Pt. I para. 43(4) (with art. 15(1)); S.R. 1994/450, art. 2(d), Sch. Pt. IV

- [<sup>F175</sup>5 Paragraph 1 above does not apply for the purpose of determining whether the conditions specified in section 40(3) or (4) or section 41(2) or (3) above are satisfied.]

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**Textual Amendments**

**F175** Sch. 12 para. 5 substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 43(4)** (with art. 15(1)); S.R. 1994/450, art. 2(d), **Sch. Pt. IV**

*Unemployability supplement*

- 6 Paragraph 1 above does not apply in relation to paragraph 3 of Schedule 7 to this Act and accordingly the references in paragraph 3 of that Schedule to a period of interruption of employment shall be construed as if the provisions re-enacted in this Part of this Act had not been enacted.

SCHEDULE 13

Section 158:

RELATIONSHIP OF STATUTORY MATERNITY PAY  
 WITH BENEFITS AND OTHER PAYMENTS, ETC.

*The general principle*

- [<sup>F176</sup>1 Except as may be prescribed, a day which falls within the maternity pay period shall not be treated as a day of incapacity for work for the purposes of determining, for this Act, whether it forms part of a period of incapacity for work for the purposes of incapacity benefit.]

**Textual Amendments**

**F176** Sch. 13 para. 1 substituted (7.10.1996) by S.I. 1995/2705, art. 40(1), **Sch. 2 para. 20**; S.R. 1996/401, **art. 2(b)**

*[<sup>F177</sup> Incapacity benefit]*

**Textual Amendments**

**F177** Cross-heading and para. 2 in Sch. 13 substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 44(3)** (with art. 15(1)); S.R. 1994/450, art. 2(d), **Sch. Pt. IV**

- [<sup>F178</sup>2 (1) Regulations may provide that in prescribed circumstances a day which falls within the maternity pay period shall be treated as a day of incapacity for work for the purpose of determining entitlement to the higher rate of short-term incapacity benefit or to long-term incapacity benefit.
- (2) Regulations may provide that an amount equal to a woman's statutory maternity pay for a period shall be deducted from any such benefit in respect of the same period and a woman shall be entitled to such benefit only if there is a balance after the deduction and, if there is such a balance, at a weekly rate equal to it.]

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### Textual Amendments

**F178** Sch. 13 para. 2 substituted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 44(3)** (with art. 15(1)); S.R. 1994/450, art. 2(d), **Sch. Pt. IV**

### *Contractual remuneration*

- 3 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement to statutory maternity pay shall not affect any right of a woman in relation to remuneration under any contract of service (“contractual remuneration”).
- (2) Subject to sub-paragraph (3) below—
- (a) any contractual remuneration paid to a woman by an employer of hers in respect of a week in the maternity pay period shall go towards discharging any liability of that employer to pay statutory maternity pay to her in respect of that week; and
- (b) any statutory maternity pay paid by an employer to a woman who is an employee of his in respect of a week in the maternity pay period shall go towards discharging any liability of that employer to pay contractual remuneration to her in respect of that week.
- (3) Regulations may make provision as to payments which are, and those which are not, to be treated as contractual remuneration for the purposes of sub-paragraphs (1) and (2) above.

## TABLE OF DERIVATIONS

### *Note:*

1. The following abbreviations are used in this Table:—

1975	= The Social Security (Northern Ireland) Act 1975 (c. 15)
1975OC	= The Industrial Injuries and Diseases (Northern Ireland Old Cases) Act 1975 (c.17)
1975P	= The Social Security Pensions (Northern Ireland) Order 1975 (NI 15)
1975CB	= The Child Benefit (Northern Ireland) Order 1975 (NI 16)
1976	= The Social Security and Family Allowances (Northern Ireland) Order 1976 (NI 9)
1976IR	= The Industrial Relations (Northern Ireland) Order 1976 (NI 16)

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1977	= The Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 (NI 11)
1977A	= The Social Security (Miscellaneous Provisions) Act 1977 (c. 5)
1977SB	= The Supplementary Benefits (Northern Ireland) Order 1977 (NI 27)
1979	= The Social Security (Northern Ireland) Order 1979 (NI 5)
1980	= The Social Security (Northern Ireland) Order 1980 (NI 8)
1980(2)	= The Social Security (No. 2) (Northern Ireland) Order 1980 (NI 13)
1980A	= The Social Security Act 1980 (c. 30)
1981C	= The Social Security (Contributions) (Northern Ireland) Order 1981 (NI 9)
1981	= The Social Security (Northern Ireland) Order 1981 (NI 25)
1981MC	= The Magistrates' Courts (Northern Ireland) Order 1981 (NI 26)
1982	= The Social Security (Northern Ireland) Order 1982 (NI 16)
1982A	= The Social Security and Housing Benefits Act 1982 (c. 24)
1982SR	= The Social Security (Contributions, Re-rating) Order (Northern Ireland) 1982 (SR 1982 No. 413)
1983	= The Social Security Adjudications (Northern Ireland) Order 1983 (NI 17)
1984	= The Health and Social Security (Northern Ireland) Order 1984 (NI 8)
1984F	= The Fines and Penalties (Northern Ireland) Order 1984 (NI 3)
1985	= The Social Security (Northern Ireland) Order 1985 (NI 16)
1985SR	= The Social Security (Contributions and Credits) (Transitional and Consequential Provisions) Regulations (Northern Ireland) 1985 (SR 1985 No. 260)
1986	= The Social Security (Northern Ireland) Order 1986 (NI 18)
1986A	= The Social Security Act 1986 (c. 50)

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1987	= The Social Fund (Maternity and Funeral Expenses) (Northern Ireland) Order 1987 (NI 8)
1988	= The Social Security (Northern Ireland) Order 1988 (NI 2)
1988E	= The Employment and Training (Amendment) (Northern Ireland) Order 1988 (NI 10)
ICTA 1988	= The Income and Corporation Taxes Act 1988 (c. 1)
1989	= The Social Security (Northern Ireland) Order 1989 (NI 13)
1990	= The Social Security (Northern Ireland) Order 1990 (NI 15)
1991C	= The Social Security (Contributions) (Northern Ireland) Order 1991 (NI 22)
1991D	= The Disability Living Allowance and Disability Working Allowance (Northern Ireland) Order 1991 (NI 17)
1991R	= The Social Security (Contributions) (Re-rating) (No. 2) Order (Northern Ireland) 1991 (SR 1991 No. 542)
1991RF	= The Redundancy Fund (Abolition) (Northern Ireland) Order 1991 (NI 2)
1991SP	= The Statutory Sick Pay (Northern Ireland) Order 1991 (NI 9)
1992CP	= The Social Security (Consequential Provisions) Act 1992 (c. 6)
1992U	= The Social Security Benefits Up-rating Order (Northern Ireland) 1992 (SR 1992 No. 18)
M (followed by a number)	= The paragraph in the Memorandum under the Consolidation of Enactments (Procedure) Act 1949

- 2 The Table does not contain any entries in respect of Article 2(3) of the Social Security Pensions (Northern Ireland) Order 1975 (NI 15) under which, with certain exceptions, that Order and the Social Security (Northern Ireland) Act 1975 (c. 15) have effect as if the provisions of the Order were contained in the Social Security (Northern Ireland) Act 1975. The effect is that the general provisions of the Social Security (Northern Ireland) Act 1975 apply to the provisions of that Order.
- 3 The Table does not show the effect of transfer of functions orders.

**Provision**

**Derivation**

*Status: Point in time view as at 28/07/2000.*

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1(1)	1975 s. 1(1); Industrial Relations (No. 2) (NI) Order 1976 (NI 28) art. 20(2); 1986 Sch. 10; 1989 Sch. 9; 1990 art. 18(1), (2); 1991RF Sch. 2
(2)	1975 s. 1(2); 1991C art. 3(2)
(3)	1975 s. 1(3)
(4)	1975 s. 1(4); 1991C art. 4(1)
(5)	1975 s. 1(4A); 1990 art. 18(2); 1991SP art. 3(4)
(6)	1975 s. 1(6); 1991C art. 3(3)
2	1975 s. 2
3	1975 s. 3(1), (2), (3)
4(1)	1975 s. 3(1A); 1982 arts. 25, 30(1); 1986 Sch. 4 para. 10
(2), (3)	1975 s. 3(1B), (1C); 1982 art. 30(1)
(4)	1975 s. 3(1D); 1989 Sch. 8 para. 1
(5)	1975 s. 3(4); 1982 Sch. 4 para. 4
5(1)	1975 s. 4(1); 1975P art. 3(1), Sch. 5 para. 18(a); 1985 art. 9(1), Sch. 5 para. 7
(2), (3)	1975P art. 3(2), (3); 1986 art. 75(4)
6(1)	1975 s. 4(2); 1976 art. 3(1); 1982 Sch. 5
(2)	1975P art. 6(1); 1984 Sch. 5 para. 4
(3)	1975 s. 4(3); 1989 Sch. 7 para. 1(1)
(4)	1975 s. 4(2)
(5)	1975 s. 4(7); 1979 art. 11(2); 1985 art. 10
(6)	1986 art. 75(3)
7	1975 s. 4(4), (5)
8(1) - (3)	1975 s. 4(6), (6A), (6B); 1989 art. 3(1)
(4)	1986 art. 75(3)
9(1) - (3)	1975 s. 4(6C) - (6E); 1985 art. 9(2); 1989 Sch. 7 para. 1(2); SR 1991 No. 73 art. 2; 1991R art. 2
(4)	1975 s. 4(6C), (6E); 1985 art. 9(2)
(5)	1986 art. 75(3)
10	1975 s. 4A; 1991C art. 3(5)
11(1)	1975 s. 7(1); 1976 art. 3(1); 1984 art. 11(1); 1991R art. 3(a)

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(2)	1975P art. 6(2)
(3)	1975 s. 7(4)
(4)	1975 s. 7(5); 1991R art. 3(b)
(5)	1975 s. 7(6)
12	1975 s. 7A; 1984 art. 11(2); 1985SR reg. 4(2); 1989 Sch. 7 para. 2, Sch. 9
13(1)	1975 s. 8(1); 1976 art. 3(1); 1984 art. 12(1)(a); 1991R art. 4
(2)	1975 s. 8(2); 1975P Sch. 6
(3)	1975 s. 8(2)(a); 1975P Sch. 6
(4)	1975 s. 8(2A); 1984 art. 12(1)(b), (3)
(5) - (7)	1975 s. 8(2B) - (2D); 1984 art. 12(3); 1985SR reg. 4(3); 1989 Sch. 7 para. 3
14(1)	1975P art. 7(1); 1986 Sch. 8 para. 4
(2)	1975P art. 7(3)
(3)	1975P art. 7(2)
(4)	1975P art. 7(2); 1977 art. 3(6)
15(1), (2)	1975 s. 9(1); 1989 Sch. 7 para. 4(a), (b)
(3)	1975 s. 9(2); 1982SR art. 5(a); 1991R art. 5
(4)	ICTA 1988 Sch. 29 para. 14
(5)	1975 s. 9(1); 1989 Sch. 7 para. 4(c)
16	1975 s. 9(3)
17(1)	1975 s. 9(4)
(2)	1975 s. 9(5); 1975P Sch. 6
(3) - (6)	1975 s. 9(6)
18	1975 s. 10; 1982SR art. 5(a); 1991R art. 5
19(1) - (3)	1975 s. 11
(4) - (6)	1975P art. 5(2) - (4); 1986 Sch. 8 para. 3
20	1975 s. 12; 1975P Sch. 5 para. 19; 1980 art. 6(1)(i); 1984 Sch. 3 para. 1; 1986 art. 41, Sch. 9 para. 39, Sch. 10; 1989 Sch. 7 para. 5
21(1), (2)	1975 s. 13(1); 1980 art. 6(1)(ii); 1986 Sch. 9 para. 40, Sch. 10
(3)	1975 s. 13(6)

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(4)	1975 s. 13(8); 1986 Sch. 9 para. 46(b)
(5)	1975 s. 13(6); 1986 Sch. 8 para. 1(6)
(6)	1975 s. 13(7)
22(1)	1975 s. 13(2); 1986 Sch. 8 para. 1(1)
(2)	1975 s. 13(2); 1975P Sch. 5 para. 20(a); 1980(2) Sch.; 1986 Sch. 9 para. 46(a)
(3)	1975 s. 13(5); 1986 Sch. 8 para. 1(4)(c); 1989 Sch. 7 para. 6
(4)	1975 s. 13(3); 1975P Sch. 5 para. 20(b); 1986 Sch. 8 para. 1(2)
(5)	1975 s. 13(4); 1980(2) Sch.; 1986 Sch. 8 para. 1(3)
(6)	1975 s. 13(5AA); 1989 art. 6(3)
(7)	1977 art. 18(25)
23(1)	1975 s. 13(5); 1979 Sch. 3 para. 4; 1986 Sch. 8 para. 1(4)(a); 1988 Sch. 2 para. 1(1)(a)
(2)	1975 s. 13(5ZA); 1988 Sch. 2 para. 1(1) (b)
(3)	1975 s. 13(5); 1989 art. 6(2)
(4)	1975 s. 13(5A); 1985 Sch. 5 para. 1(b); M1, M12
24(1)	1975 s. 13(5B); 1986 Sch. 8 para. 1(5)
(2)	1975 s. 13(5C); 1989 art. 6(4)
25(1)	1975 s. 14(1)
(2)	1975 s. 14(2); 1989 Sch. 1 para. 4(1)
(3)	1975 s. 14(3)
(4)	1975 s. 14(4); 1975P art. 20(1); 1982 Sch. 4 para. 5
(5), (6)	1975 s. 14(6); 1975P Sch. 5 para. 21(b); 1979 Sch. 3 para. 5; 1986 Sch. 9 para. 53; 1989 Sch. 9
(7)	1975 s. 14(8)
26(1)	1975 s. 18(1)
(2) - (4)	1975 s. 18(2) - (2B); 1989 art. 13
(5)	1975 s. 18(3)
(6)	1975 s. 18(4); 1986 art. 44(1); 1989 Sch. 7 para. 7
27(1), (2)	1975 s. 19(1), (1A); 1986 art. 45(1)



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(3)	1975 s. 19(2)
28(1)	1975 s. 20(1); 1986 art. 44(2) (a); Unemployment Benefit (Disqualification Period) Order (NI) 1988 (SR 1988 No. 83) art. 2; 1988E arts. 5(2), 6(a); 1989 art. 14(1)
(2)	1975 s. 20(1A); 1986 art. 44(3)(a); 1989 Sch. 9
(3)	1975 s. 20(3)
(4)	1975 s. 20(3A); 1985 art. 12
(5)	1975 s. 20(4); 1989 art. 14(3)
(6)	1975 s. 20(5); 1988E art. 5(3)
29	1975 s. 20A; 1989 art. 14(4)
30(1)	1980(2) art. 5(1); 1988 art. 8; 1989 art. 11(1)
(2)	1980(2) art. 5(1A); 1982 Sch. 4 para. 19
(3)	1980(2) art. 5(2); 1989 art. 11(1)
(4)	1980(2) art. 5(3)
31(1)	1975 s. 14(1)
(2)	1975 s. 14(2); 1989 Sch. 1 para. 4(1)
(3)	1975 s. 14(2A); 1982 art. 32(3)
(4)	1975 s. 14(3)
(5)	1975 s. 14(4); 1975P art. 20; 1982 Sch. 4 para. 5
(6), (7)	1975 s. 14(6); 1975P Sch. 5 para. 21(b); 1979 Sch. 3 para. 5; 1986 Sch. 9 para. 53; 1989 Sch. 9
(8)	1975 s. 14(8)
32(1), (2)	1975 s. 20(2), (3)
(3)	1975 s. 20(5)(c)
33(1)	1975 s. 15(1); 1989 Sch. 1 para. 5(1)
(2)	1975 s. 15(2); 1989 Sch. 1 para. 5(2)
(3)	1975 s. 15(3); 1975P art. 16, Sch. 5 para. 22(b); 1990 art. 6(1)
(4), (5)	1975 s. 15(4); 1975P Sch. 5 para. 22(c); 1979 Sch. 1 para. 1, Sch. 3 para. 6; 1986 Sch. 9 para. 53
(6)	1975 s. 15(5)
(7), (8)	1975 s. 15(5A), (5B); 1991D art. 11(1)

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(9)	1975 s. 15(6); 1982 Sch. 4 para. 6
(10), (11)	1975 s. 15A(1), (2); 1985 art. 18(3)
34(1), (2)	1975 s. 16(1); 1985 art. 11(1)(a)
(3)	1975 s. 16(2); 1979 Sch. 1 para. 10
(4) - (6)	1975 s. 16(2B) - (2D); 1985 art. 11(1)(b); 1986 art. 19(1)(b)
(7)	1975 s. 16(3); 1985 art. 11(1)(c)
35(1) - (3)	1975 s. 22(1) - (3); 1986 Sch. 4 para. 13
(4)	1975 s. 22(4A); 1988 Sch. 4 para. 2(b)
(5) - (7)	1975 s. 22(5) - (7); 1986 Sch. 4 para. 13
36(1), (2)	1975 s. 24(1), (2); 1986 art. 37(1)
(3)	1975 s. 24(3); 1989 Sch. 7 para. 8
37(1)	1975 s. 25(1); 1975P Sch. 5 para. 23; 1975CB Sch. 4 para. 10(a); Human Fertilisation and Embryology Act 1990 (c. 37) Sch. 4 para. 3
(2)	1975 s. 25(2); 1975CB Sch. 4 para. 10(b)
(3), (4)	1975 s. 25(3), (4); 1989 Sch. 8 para. 4(1)
38(1)	1975 s. 26(1); 1975P Sch. 5 para. 24; 1986 art. 37(3)
(2), (3)	1975 s. 26(3), (4); 1989 Sch. 8 para. 4(2)
(4)	1989 art. 8(1)
39(1)	1975P art. 15(1), (3)
(2)	1975P art. 15(2)
(3)	1986 art. 20(1)(c)
(4), (5)	1975 s. 26(2); 1986 art. 37(3)(b)
(6)	1989 art. 8(1)
40(1)	1975P art. 17(1); 1986 Sch. 9 para. 45(a)
(2)	1975P art. 17(1A); 1989 Sch. 7 para. 17
(3)	1975P art. 17(2); 1986 Sch. 9 para. 45(b)
(4)	1975P art. 17(3)
(5)	1975P art. 17(4); 1986 Sch. 9 para. 45(c); 1990 art. 6(2)
(6)	1977 art. 13(6)

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(7)	1975P art. 17(5); 1977 art. 5(4); 1989 Sch. 1 para. 10(1)
(8)	1975P art. 17(6)
41(1)	1975P art. 18(1); 1979 Sch. 1 para. 18
(2), (3)	1975P art. 18(2), (3)
(4), (5)	1975P art. 18(4); 1990 art. 6(3)
(6)	1986 art. 20(1)(d)
(7)	1975P art. 18(5); 1977 art. 5(4); 1989 Sch. 1 para. 10(2)
(8)	1975P art. 18(6)
42	1975P art. 18A; 1991D art. 11(3)
43(1)	1975 s. 27(6)
(2)	1977 art. 5(1); 1979 Sch. 1 para. 8
(3) - (5)	1975P art. 27
44(1)	1975 s. 28(1); 1975P Sch. 5 para. 25; 1989 Sch. 8 para. 4(3)
(2)	1975 s. 28(1A); 1989 Sch. 8 para. 4(4)
(3), (4)	1975P art. 8(1); 1992U art. 4(2)
(5)	1975P art. 8(4); 1979 Sch. 3 para. 16
(6)	1975P art. 8(5); 1986 Sch. 8 para. 5(1)
(7)	1975P art. 8(6)
(8)	Transitional
45(1)	1975P art. 8(2); 1986 art. 19(2)
(2), (3)	1975P art. 8(2A); 1986 art. 19(3)
(4), (5)	1975P art. 8(2B); 1986 art. 19(3)
(6), (7)	1975P arts. 8(3), 70A; 1979 art. 14; 1986 art. 19(4)
(8)	Drafting
46(1)	1986 art. 19(6)
(2)	1986 art. 19(5)
47(1)	1975 s. 28(7); 1980(2) art. 3(3); 1985 art. 11(2)(a), (b)
(2) - (4)	1975 s. 28(7A) - (7C); 1985 art. 11(2)(c); 1986 art. 19(1)(b)
(5)	1975 s. 28(8)
(6)	1980(2) art. 3(4)
48(1)	1975P art. 22(1); 1979 Sch. 1 para. 5

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(2)	1979 Sch. 1 para. 20
(3)	1975P art. 22(2)
49(1)	1975 s. 29(1)
(2), (3)	1975 s. 29(2), (3); 1989 art. 9(3)(a)
(4)	1975 s. 29(4)
(5)	1975 s. 29(5); 1989 art. 9(3)(b)
(6)	1975 s. 29(6)
(7), (8)	1975 s. 29(9), (9A); 1989 Sch. 8 para. 4(5)
50(1)	1975 s. 29(7); 1975P Sch. 5 para. 26
(2)	1975 s. 29(8); 1985 art. 11(3)
(3), (4)	1975P art. 9
(5)	1986 art. 20(1)(a)
51(1)	1975P art. 10(1); 1979 Sch. 1 paras. 4, 14
(2)	1975P art. 10(2)
(3)	1986 art. 20(1)(b)
(4)	1975P art. 10(3); 1989 Sch. 1 para. 9(2)
52(1) - (3)	1975P art. 11(1) - (3); 1986 art. 19(1)
(4)	1979 Sch. 1 para. 15
53(1), (2)	1975P art. 12; 1986 art. 19(1)(a)
(3)	1979 Sch. 1 para. 16
54(1), (2)	1975 s. 30(3); 1989 Sch. 9
(3)	1975 s. 30(4); 1975P Sch. 5 para. 27
(4)	1975 s. 30(5); 1989 Sch. 1 para. 2(2)
55	1975P art. 14; 1989 art. 9(4)
56(1), (2)	1975 s. 31; 1975CB Sch. 4 para. 11; 1977 art. 18(2)
(3), (4)	1975 s. 43(1); 1975CB Sch. 4 para. 16(a)
(5)	1975 s. 43(2); 1975CB Sch. 4 para. 16(b); 1977 art. 18(3)
(6)	1986 art. 41
57(1)	1975 s. 17(1); 1980(2) art. 3(1); 1989 art. 12(2)
(2)	1975 s. 22(4); 1986 Sch. 4 para. 13; 1988 Sch. 4 para. 2(a)

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(3)	1975 s. 17(2); 1989 art. 12(3); M2
(4)	1975 s. 17(2A); 1988 Sch. 4 para. 1
(5)	1975 s. 17(2B); 1989 art. 12(4)
(6), (7)	1975 s. 17(2C), (2D); 1989 Sch. 8 para. 3
(8)	1975 s. 17(3)
(9), (10)	1975 s. 17(4), (5); 1980(2) art. 3(4); 1981 art. 6
58(1)	1989 Sch. 8 para. 2(1)
(2)	1989 Sch. 8 para. 2(2); 1990 Sch. 6 para. 19(2)
(3)	1989 Sch. 8 para. 2(3)
(4)	1989 Sch. 8 para. 2(6); 1990 Sch. 6 para. 19(3)
(5)	1989 Sch. 8 para. 2(7)
59(1), (2)	1975 s. 20(2), (3)
(3)	1975 s. 20(5)(c)
60(1)	1975 s. 33(1), (2)
(2), (3)	1986 Sch. 3 para. 10; 1988 Sch. 1 para. 5
(4) - (6)	1975 s. 33(3); 1975P Sch. 5 para. 28; 1990 Sch. 6 para. 1(1)
(7)	1975 s. 33(4); 1975P art. 21(5); 1986 art. 19(1)
(8)	1986 Sch. 3 para. 10; 1988 Sch. 1 para. 5
61(1)	1977 art. 7(1); 1986 art. 19(1)(a); 1990 Sch. 6 para. 1(3)
(2)	1977 art. 7(2); 1986 art. 19(1)(a); 1990 Sch. 6 para. 1(4)
62	1975P art. 26
63	1975 s. 34; 1975P Sch. 5 para. 29; 1984 Sch. 2 para. 2; 1990 art. 4(3); 1991D art. 3(1), Sch. 4
64	1975 s. 35(1); 1988 art. 3; 1991D art. 4(1)
65(1)	1975 s. 35(2); 1979 art. 3(2); 1989 Sch. 8 para. 5(2)
(2)	1975 s. 35(2A); 1979 art. 3(3)
(3)	1975 s. 35(3); 1991D Sch. 2 para. 2(2)

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(4)	1975 s. 35(4); 1989 Sch. 8 para. 5(3)(a); 1991D Sch. 2 para.2(3)
(5)	1975 s. 35(4A); 1980 Sch. 1 para. 8; 1989 Sch. 8 para. 5(4); 1991D Sch. 2 para. 2(3)
(6)	1975 s. 35(4); 1979 art. 3(5); 1989 Sch. 8 para. 5(3)(b); 1990 art. 3(2); 1991D Sch. 4
66	1975 s. 35(2B), (2C); 1990 art. 3(1); 1991D Sch. 2 para. 2(1)
67(1)	1975 s. 35(5A); 1979 art. 3(6)
(2)	1975 s. 35(6)
68(1) - (4)	1975 s. 36(1) - (4); 1984 art. 5(1)
(5)	1975 s. 36(4A); 1985 Sch. 4 para. 2
(6), (7)	1975 s. 36(5), (6); 1984 art. 5(1)
(8), (9)	1975 s. 36(6A), (6B); 1989 Sch. 8 para. 6
(10)	1975 s. 36(6C); 1991D art. 11(2)
(11)	1975 s. 36(7); 1984 art. 5(1); 1989 Sch. 8 para. 2(5); 1990 Sch. 6 para. 19(4)
(12)	1989 Sch. 8 para. 2(4)
(13)	1975 s. 36(8); 1984 art. 5(1); 1989 Sch. 8 para. 2(6) (part), (7)
69	1975 s. 36A; 1990 art. 4(1)
70(1)	1975 s. 37(1)
(2)	1975 s. 37(2); 1991D Sch. 2 para. 3
(3) - (5)	1975 s. 37(3) - (5)
(6)	1975 s. 37(6)
(7) - (9)	1975 s. 37(7) - (9)
(10)	1975 s. 37(6)
71	1975 s. 37ZA; 1991D art. 3(2)
72	1975 s. 37ZB; 1991D art. 3(2)
73	1975 s. 37ZC; 1991D art. 3(2)
74(1)	1977 art. 10(1); 1991D Sch. 2 para. 7
(2)	1977 art. 10(3)
75	1975 s. 37ZD; 1991D art. 3(2)
76	1975 s. 37ZE; 1991D art. 3(2)

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77(1)	1975 s. 38(1); 1975CB Sch. 4 para. 13(a)
(2), (3)	1975 s. 38(2), (3)
(4), (5)	1975 s. 43(1); 1975CB Sch. 4 para. 16(a)
(6)	1975 s. 43(2); 1975CB Sch. 4 para. 16(b); 1977 art. 18(3)
(7)	1975 s. 38(1)
(8)	1975 s. 38(4)
(9)	1975 s. 38(5); 1975CB Sch. 4 para. 13(c)
(10)	1975 s. 38(6); 1986 art. 46(a)
(11)	1975 s. 38(7); 1986 art. 46(b)
78(1), (2)	1975 s. 39(1)(a), (b)
(3), (4)	1975 s. 39(1)(c); 1979 Sch. 1 para. 2; 1986 art. 19(1)(b)
(5)	1975 s. 39(2)
(6)	1975 s. 39(2A); 1985 art. 14(1)(b)
(7), (8)	1975 s. 39(3), (3A); 1989 Sch. 8 para. 4(6)
(9)	1975 s. 39(4)
79	1975 s. 40
80(1)	1975 s. 41(1); 1975CB Sch. 4 para. 14(a)
(2)	1975 s. 41(2); 1984 Sch. 3 para. 2(a)
(3)	1975 s. 41(2A); 1984 Sch. 3 para. 2(c)
(4)	1975 s. 41(2B); 1984 Sch. 3 para. 2(c); 1992U art. 11
(5), (6)	1975 s. 41(4), (5); 1975CB Sch. 4 para. 14(b), (c)
(7)	1975 s. 41(2D); 1984 Sch. 3 para. 2(c)
81(1), (2)	1975 s. 43(1); 1975CB Sch. 4 para. 16
(3)	1975 s. 43(2); 1975CB Sch. 4 para. 16(b); 1977 art. 18(3)
82(1)	1975 s. 44(1); 1975CB Sch. 4 para. 17(a); 1980 Sch. 1 para. 5(2); 1988 Sch. 4 para. 3(a)
(2)	1975 s. 44(2); 1975CB Sch. 4 para. 17(a); 1980 Sch. 1 para. 5(2)

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(3)	1975 s. 44(3)(a); 1988 Sch. 4 para. 3(b)
(4)	1975 s. 44(3)(c); 1975CB Sch. 4 para. 17(b); 1980 Sch. 1 para. 4
(5)	1975 s. 44(4)
83(1)	1975 s. 45(1)
(2)	1975 s. 45(2); 1975CB Sch. 4 para. 18; 1988 Sch. 4 para. 4(a)
(3)	1975 s. 45(2A); 1985 art. 15(1)
84(1)	1975 s. 45A(1); 1984 art. 6; 1985 art. 15(2)(a)
(2)	1975 s. 45A(2); 1985 art. 15(2)(b); 1988 Sch. 4 para. 5(a)
(3)	1975 s. 45A(3); 1985 art. 15(2)(b)
85(1)	1975 s. 46(1)
(2)	1975 s. 46(2); 1975CB Sch. 4 para. 19; 1980 Sch. 1 para. 4(b)
(3)	1975 s. 46(3)
(4)	1975 s. 46(4); 1985 art. 15(3)
86(1)	1975 s. 47(1); 1975CB Sch. 4 para. 20; 1980 Sch. 1 para. 5(2); 1989 Sch. 8 para. 7(1)
(2)	1975 s. 47(1A); 1985 art. 15(4)(b)
87(1)	1975 s. 47A; 1980 Sch. 1 para. 5; 1990 Sch. 6 para. 1(2)
(2)	1975 s. 47A; 1990 Sch. 6 para. 1(2)
88	1975 s. 48(1)
89	1975 s. 47B; 1984 art. 8(a); 1989 art. 11(3)
90	1975 s. 49; 1984 Sch. 2 para. 2
91	1975 s. 49A; 1986 art. 45(2)
92	1975 s. 84A; 1989 Sch. 8 para. 7(2)
93	1991D art. 11(5)
94(1)	1975 s. 50(1); 1986 Sch. 3 para. 2
(2)	1975 s. 50(1A); 1988 Sch. 4 para. 8
(3)	1975 s. 50(3)
(4)	1975 s. 50(4); 1982 Sch. 4 para. 8(2)
(5)	1975 s. 50(5)
(6)	1975 s. 50(6); 1982 Sch. 4 para. 8(3)



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(7)	1986 Sch. 10
95(1) - (3)	1975 s. 51
(4), (5)	1977 art. 13(3)
96	1975 s. 148
97	1975 s. 147
98 - 101	1975 ss. 52 - 55
102(1), (2)	1975 s. 50A(1), (2); 1982 art. 32(4)
(3)	1975 s. 50A(3); 1982 art. 32(4); 1989 Sch. 1 para. 8(1)
103(1)	1975 s. 57(1); 1986 Sch. 3 para. 3(1)
(2) - (4)	1975 s. 57(1A) - (1C); 1986 Sch. 3 para. 3(2)
(5)	1975 s. 57(3)
(6)	1975 s. 57(4); 1982 art. 32(2); 1989 Sch. 7 para. 11
(7), (8)	1975 s. 57(6); 1986 Sch. 3 para. 3(4)
104(1), (2)	1975 s. 61(1), (2)
(3), (4)	1975 s. 61(3), (4); 1986 Sch. 3 para. 6
105	1975 s. 63
106	Drafting
107	1975 s. 91; 1982 Sch. 4 para. 11, Sch. 5; M4
108(1) - (4)	1975 s. 76(1) - (4)
(5)	1975 s. 76(4A); 1990 Sch. 6 para. 2(1)
(6)	1975 s. 76(5)
109(1), (2)	1975 s. 77(1), (2); 1990 art. 5(7), Sch. 6 para. 2(2)
(3)	1975 s. 77(3)
(4) - (6)	1975 s. 77(4); 1986 Sch. 3 para. 13
(7)	1975 s. 77(5); 1986 Sch. 3 para. 13
110	1975 s. 78
111	Drafting
112(1), (2)	1977 art. 14(1); 1977SB Sch. 7; 1986 Sch. 10
(3)	1977 art. 14(2); 1986 Sch. 9 para. 49, Sch. 10
113(1), (2)	1975 s. 82(5), (6)

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(3)	1975 s. 83; 1985 Sch. 5 para. 3
114(1), (2)	1975 s. 84(1), (2)
(3)	1975 s. 84(4); 1985 art. 15(6)
(4)	1975 s. 84(5); 1985 art. 15(8); 1986 Sch. 3 paras. 4, 15
115(1), (2)	1975 s. 122(1), (2)
(3)	1975 s. 122(2)
(4)	Drafting
116	1975 s. 123
117 - 119	1975 ss. 124 - 126
120	1975 s. 152
121	1975 Sch. 17; 1975P Sch. 5 para. 44; 1975CB Sch. 4 para. 37; 1977 art. 18(1); 1980 Sch. 1 para. 7; 1984 Sch. 2 para. 9; 1985 Sch. 5 para. 6; 1986 Sch. 10; 1989 arts. 3(3), 11(2), 14(5), Sch. 1 para. 3(11); 1990 Sch. 6 para. 9; 1991D art. 11(4); drafting
122(1), (2)	1986 art. 21(1), (2); 1991D art. 8(2), (3)
(3)	1986 art. 32(4)
123(1)	1986 art. 21(3); 1988 art. 6(1); 1989 art. 15(1)
(2)	1986 art. 21(4N); 1988 art. 6(2)
(3)	1986 art. 21(4)
(4)	1986 art. 22(1); 1988 Sch. 4 para. 16(1)
(5), (6)	1986 art. 22(1A), (1B); 1988 Sch. 4 para. 16(2)
124(1) - (4)	1986 art. 21(4A) - (4D); 1988 art. 6(2)
(5)	1986 art. 21(4N); 1988 art. 6(2)
125(1) - (4)	1986 art. 24(1) - (4)
(5)	1986 art. 24(5); ICTA 1988 Sch. 29 para. 32
(6)	1986 art. 24(5A); 1988 Sch. 4 para. 17(1)
(7)	1986 art. 24(6); 1990 Sch. 6 para. 12(2); 1992U art. 15
(8)	1986 art. 24(7); 1990 Sch. 6 para. 12(3)
126	1986 art. 24A; 1988 Sch. 4 para. 18; 1989 Sch. 8 para. 15

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127(1)	1986 art. 21(5), (5A); 1988 art. 5(1); 1991D art. 10(1)
(2)	1986 art. 22(2), (3)
(3)	1986 art. 21(6); 1989 Sch. 8 para. 14
(4)	1986 art. 21(10); 1991D art.10(2)
(5)	1986 art. 22(6)(a)
(6)	1986 art. 79(3)
128(1)	1986 art. 21(6A), (6D); 1991D art. 8(4)
(2), (3)	1986 art. 21(6B), (6C); 1991D art. 8(4)
(4)	1986 art. 21(6E); 1991D art. 8(4)
(5)	1986 art. 22(3A), (3B); 1991D art. 8(8)
(6)	1986 art. 21(6F); 1991D art. 8(4)
(7)	1986 art. 28B(4); 1991D art. 9(1)
(8)	1986 art. 22(6); 1991D art. 8(9)
(9)	1986 art. 79(3); 1991D Sch. 3 para. 6
129(1), (2)	1986 art. 21(7), (8)
(3)	1986 art. 22(4), (5)
(4)	1986 art. 22(6)(b)
130(1)	1986 art. 23(6)
(2)	1986 art. 21(9)
(3)	1986 art. 22(7)
131(1), (2)	1986 art. 23(1), (2)
(3), (4)	1986 art. 23(2A), (2B); 1990 art. 11
(5), (6)	1986 art. 23(3), (4)
132(1)	1986 art. 23(5)
(2), (3)	1986 art. 23(7), (8)
(4)	1986 art. 23(9)
133(1)	1986 arts. 2(2), 21(11), 29(1)(b); 1991D art. 8(6); drafting
(2)	1986 art. 21(12); 1989 art. 15(2); 1991D art. 8(7)
134(1)	1986 art. 33(2); 1987 art. 3
(2)	1986 art. 33(2A); 1988 Sch. 3 para. 1
(3)	1986 art. 34(1A); 1988 Sch. 3 para. 8
(4)	1986 art. 2(2)
135(1) - (3)	1986 art. 34(2) - (4)

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(4)	1986 art. 34(4A); 1988 Sch. 3 para. 9
(5)	1986 art. 34(11)
136(1)	1986 art. 34(9); 1988 Sch. 3 para. 10
(2)	1986 art. 34(10)
(3)	1986 art. 34(10ZA); 1990 art. 12(3)
(4)	1986 art. 34(10A); 1988 Sch. 3 para. 11; 1990 art. 12(4)
(5)	1986 art. 33(11); 1988 Sch. 3 para. 6
137	1975CB art. 3(1)
138(1)	1975CB art. 4(1); 1986 art. 71(1)(a); 1988 art. 6(3)
(2), (3)	1975CB art. 4(1A), (1B); 1986 art. 71(1)(b)
(4), (5)	1975CB art. 4(2), (3)
139	1975CB art. 5
140(1), (2)	1975CB art. 6(1); 1988 art. 6(4)
(3)	1975CB art. 6(2)
141(1) - (4)	1975CB art. 7(1) - (4)
(5)	1975CB art. 24(1)(a)
142	1975CB art. 15
143(1)	1975CB art. 2(2)
(2) - (4)	1975CB art. 2(3) - (5)
(5)	1975CB art. 11
(6)	1975CB art. 2(6)
144	1986 Sch. 6 para. 2
145	1986 Sch. 6 para. 3
146(1)	1986 Sch. 6 para. 1(1)
(2)	1986 art. 2(2), Sch. 6 para. 1(2); ICTA 1988 Sch. 29 para. 32; 1991D Sch.2 para. 12
(3)	1986 Sch. 6 para. 1(2)
(4)	1986 Sch. 6 para. 1(3)
147(1), (2)	1982 art. 3(1), (2)
(3)	1982 art. 25A(1); 1984 Sch. 5 para. 8
(4), (5)	1982 art. 3(3), (4)
(6)	1982 art. 3(5); 1986 art. 69
148(1), (2)	1982 art. 4(1), (2)

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(3)	1982 art. 4(3); Statutory Sick Pay (General) (Amendment) Regulations (NI) 1986 (SR 1986 No. 83) reg. 2(1)
(4)	1982 art. 4(3A); 1985 art. 18(4)
(5), (6)	1982 art. 4(4), (5)
149(1) - (4)	1982 art. 5(1) - (4)
(5)	1982 art. 5(4A); 1985 art. 18(5)
(6), (7)	1982 art. 5(5), (6)
(8), (9)	1982 art. 5(6A), (6B); 1985 Sch. 4 para. 4
(10), (11)	1982 art. 5(7), (8)
(12)	1982 art. 5(9); 1986 Sch. 9 para. 50
150(1)	1982 art. 6(1)
(2)	1982 art. 6(2); 1984 Sch. 5 para. 7
(3), (4)	1982 art. 6(3), (4)
151(1) - (3)	1982 art. 7(1) - (3)
(4)	1982 art. 7(4); 1985 art. 18(1)
(5)	1982 art. 7(5)
152	1982 art. 8
153(1)	1982 art. 9(1); Statutory Sick Pay (Rate of Payment) Order (NI) 1992 (SR 1992 No. 27) art. 2
(2)	1982 art. 9(1A); 1986 art. 68(1); 1990 Sch. 6 para. 11(1)
(3)	1982 art. 9(2)
154(1)	1982 art. 11(1); 1991SP art. 3(1)
(2)	1982 art. 11(1B); 1991SP art. 4(1)
(3)	1982 art. 11(1D); 1991SP art. 4(1)
(4)	1982 art. 11(2); 1985 art. 19(1)(b); 1991SP art. 4(2)
(5)	1982 art. 11(3)(b), (c); 1991SP art. 3(3)
(6)	1982 art. 11(6)
(7)	1991SP art. 4(5)
155	1982 art. 11(1C); 1991SP art. 4(1)
156	Drafting
157	1982 art. 29(1) - (3); 1989 Sch. 7 para. 20
158	1982 art. 24; M9

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159(1)	1982 art. 28(1); 1985 Sch. 4 para. 6
(2)	1982 art. 28(2); 1985 Sch. 4 para. 7
(3) - (5)	1982 art. 28(3) - (5)
(6)	1982 art. 28(5A); Health and Personal Social Services (NI) Order 1991 (NI 1) Sch. 5 Part II
(7)	1982 art. 28(6)
160(1) - (6)	1986 art. 47(1) - (6)
(7)	1982 art. 25A(1); 1984 Sch. 5 para. 8; 1986 art. 47(6)
(8)	1986 art. 47(7)
(9)	1986 art. 47(8); 1988 Sch. 4 para. 12(1)
(10)	1986 art. 47(9); 1988 Sch. 4 para. 12(2)
161	1986 art. 48; 1989 Sch. 7 para. 22
162(1)	1986 art. 49(1)
(2)	1986 art. 49(2); 1988 Sch. 4 para. 13
(3) - (8)	1986 art. 49(3) - (8)
163(1)	1986 Sch. 4 para. 1
(2)	M11
(3)	1986 Sch. 4 para. 2
(4)	1986 Sch. 4 para. 5
164	Drafting
165	1986 art. 79(4)
166	1986 art. 80; M9
167(1), (2)	1986 arts. 2(1), 51(1), (2); 1988 Sch. 5; 1989 Sch. 9
(3)	1986 art. 51(2A); Health and Personal Social Services (NI) Order 1991 (NI 1) Sch. 5 Part II
(4) - (6)	1986 art. 51(3) - (5)
168	1982 arts. 28(7), 35(1)(b), (d), (2)(a), (b); 1986 art. 2(4)
169	1975 Sch. 17
170	Drafting
171(1)	1975 Sch. 17; 1986 Sch. 5 para. 17
(2)	1975 s. 155(1); Statutory Rules (NI) Order 1979 (NI 12) Sch. 4 para. 16; 1988 art. 15A; 1990 Sch. 6 para. 6(9)

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(3)	1975 s. 155(2); 1977A Sch. 2
(4)	1975 s. 155(3); 1977A Sch. 2; 1989 Sch. 8 para. 9
(5)	1975 s. 155(3A); 1975CB art. 24(5A); 1986 art. 63(1), (2)
(6)	1986 art. 81(2)
(7)	1975 s. 155(5); 1986 Sch. 10; 1991RF Sch. 2
(8)	1975 s. 155(6)
(9)	1975 s. 155(7); 1977A Sch. 2
(10)	1975 s. 155(8); 1982 art. 29(4); 1986 Sch. 9 para. 70; 1989 Sch. 7 para. 20
(11)	1975 s. 155(4A); 1992CP Sch. 2 para. 11
(12)	1975 s. 157(4); 1977A Sch. 2
172(1)	1975 s. 156(1)
(2)	1975 s. 156(2); 1975P Sch. 6; 1979 art. 5(2); 1981C art. 6(1); 1986 arts. 44(3)(b), 63(3), Sch. 9 para. 41, Sch. 10; 1989 Sch. 9; 1991RF Sch. 2; M3
(3)	1975 s. 156(3); 1990 Sch. 6 para. 6(1)
(4)	1975 s. 156(4)
(5)	1975 s. 156(5)
(6)	1990 Sch. 6 para. 6(12), (17)
(7)	1990 Sch. 6 para. 6(13)
(8)	1975 s. 156(6)
(9)	1975 s. 155A; 1992CP Sch. 2 para. 12
(10)	1990 Sch. 6 para. 6(14), (17)
(11)	1990 Sch. 6 para. 6(15)
(12)	1975 s. 156(4); 1990 Sch. 6 para. 6(12); drafting
173(1)	Short title, etc.
(2)	Commencement
(3), (4)	1975 s. 158(2), (2A); 1992CP Sch. 2 para. 12
Sch. 1	
para. 1(1)	1975 Sch. 1 para. 1(1); 1977 art. 3(4)
(2)	1975 Sch. 1 para. 1(1A); 1980 Sch. 1 para. 15; 1985 Sch. 5 para. 5(a)

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(3), (4)	1975 Sch. 1 para. 1(1B), (1C); 1985 Sch. 5 para. 5(b)
(5)	1986 art. 75(3)
(6)	1975 Sch. 1 para. 1(1D); 1985 Sch. 5 para. 5(b)
(7), (8)	1975 Sch. 1 para. 1(2), (3)
para. 2	1975 Sch. 1 para. 2
para. 3	1975 Sch. 1 para. 3
para. 4	1975 Sch. 1 para. 4; 1977 art. 3(5)
para. 5	1975 Sch. 1 para. 4A; 1991C art. 4(2)
para. 6(1)	1975 Sch. 1 para. 5(1); 1991C art. 4(3)(a)
(2) - (4)	1975 Sch. 1 para. 5(1A) - (1C); 1990 art. 19(3); 1991C art. 4(3)(b)
(5)	1982 art. 11(4); 1986 Sch. 4 para. 3
(6)	1982 art. 11(5); 1986 Sch. 4 para. 4
(7)	1975 Sch. 1 para. 5(2)
(8)	1975 Sch. 1 para. 5(3); 1990 art. 19(4)
para. 7	1975 Sch. 1 para. 5A; 1990 Sch. 5; 1991C art. 4(4)
para. 8	1975 Sch. 1 para. 6; 1975P Sch. 5 para. 41; 1986 Sch. 9 para. 1; 1989 art. 4; 1990 Sch. 6 para. 7; 1991C art. 4(5)
paras. 9, 10	1975 Sch. 1 paras. 7, 8; 1982 art. 30(2)
Sch. 2	
paras. 1 - 3	1975 Sch. 2 paras. 1-3; ICTA 1988 Sch. 29 para. 32; Finance Act 1988 (c. 39) Sch. 3 para. 31; Capital Allowances Act 1990 (c. 1) Sch. 1 para. 2
paras. 4, 5	1975 Sch. 2 paras. 5, 6; ICTA 1988 Sch. 29 para. 32
para. 6	1975 Sch. 2 para. 7; ICTA 1988 Sch. 29 para. 32; Social Security Act 1990 (c. 27) s. 17(8), (9)
paras. 7, 8	1975 Sch. 2 paras. 8, 9
para. 9	1975 Sch. 2 para. 4; ICTA 1988 Sch. 29 para. 32; Finance Act 1988 (c. 39) Sch. 14 Part VIII and Note 6
Sch. 3	
para. 1(1)	1975 Sch. 3 para. 1(1)



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(2)	1975 Sch. 3 para. 1(2); 1986 Sch. 8 para. 2(1); 1988 art. 7(2)(a)
(3)	1975 Sch. 3 para. 1(3); 1986 Sch. 8 para. 2(2), (3); 1988 art. 7(2)(b)
(4)	1975 Sch. 3 para. 1(2)(b); 1986 Sch. 8 para. 2(1)
(5)	1975 Sch. 3 para. 1(3)(b); 1986 Sch. 8 para. 2(3)
(6)	1975 Sch. 3 para. 1(4)
para. 2(1)	1975 Sch. 3 para. 1(1)
(2)	1975 Sch. 3 para. 1(2); 1986 Sch. 8 para. 2(1); 1988 art. 7(2)(a)
(3)	1975 Sch. 3 para. 1(3); 1986 Sch. 8 para. 2(2), (3); 1988 art. 7(2)(b)
(4)	1975 Sch. 3 para. 1(2)(b); 1986 Sch. 8 para. 2(1)
(5)	1975 Sch. 3 para. 1(3)(b); 1986 Sch. 8 para. 2(3)
(6)	1975 Sch. 3 para. 1(4)
para. 3	1975 Sch. 3 para. 3; 1986 Sch. 4 para. 14; 1990 Sch. 6 para. 8
para. 4(1)	1975 Sch. 3 para. 4(1); 1986 Sch. 9 para. 42(a)
(2)	1975 Sch. 3 para. 4(1)(b); 1986 Sch. 8 para. 2(4)
(3)	1975 Sch. 3 para. 4(2)
para. 5(1)	1975 Sch. 3 para. 5(1)
(2)	1975 Sch. 3 para. 5(2); 1975P art. 21(2); 1986 Sch. 8 para. 2(5)
(3), (4)	1975 Sch. 3 para. 5(3); 1986 Sch. 8 para. 2(6)
(5), (6)	1975 Sch. 3 para. 5(4), (5)
(7)	1975 Sch. 3 para. 5(6); 1979 Sch. 1 para. 3
(8)	1975 s. 27(2)
para. 6	1975 Sch. 3 para. 6
para. 7(1)	1975 Sch. 3 para. 8(1); 1989 Sch. 7 para. 14
(2)	1975 Sch. 3 para. 8(2); 1986 Sch. 9 para. 42(b)

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(3), (4)	1975 Sch. 3 para. 8(3); 1979 Sch. 3 para. 10; 1986 Sch. 8 para. 2(7), Sch. 9 para. 42(b)
para. 8	1975 Sch. 3 para. 10
para. 9	1975 Sch. 3 para. 13; 1986 Sch. 9 para. 42(c)
Sch. 4	
Part I	
para. 1	1975 Sch. 4 Part I para. 1(a); 1992U Sch. 1
para. 2	1975 Sch. 4 Part I para. 1(b); 1992U Sch. 1
para. 3	1975 Sch. 4 Part I para. 3; 1992U Sch. 1
para. 4	1975 Sch. 4 Part I para. 4; 1992U Sch. 1
para. 5	1975 Sch. 4 Part I para. 9; 1975P Sch. 5 para. 42; 1992U Sch. 1
para. 6	1975 Sch. 4 Part I para. 10; 1992U Sch. 1
Part II	1975 Sch. 4 Part IA; 1986 art. 37(2)
Part III	
para. 1	1975 Sch. 4 Part III para. 1; 1992U Sch. 1
para. 2	1975 Sch. 4 Part III para. 2; 1984 Sch. 2 para. 2; 1992U Sch. 1
para. 3	1975 Sch. 4 Part III para. 2A; 1990 art. 4(2); 1992U Sch. 1
para. 4	1975 Sch. 4 Part III para. 3; 1992U Sch. 1
para. 5	1975 Sch. 4 Part III para. 4; 1992U Sch. 1
para. 6	1975 Sch. 4 Part III para. 5; 1992U Sch. 1
para. 7	1975 Sch. 4 Part III para. 5A; 1985 art. 14(2)
para. 8	1975 Sch. 4 Part III para. 6
Part IV	
col. (1)	1975 Sch. 4 Part IV col. (1); 1984 Sch. 2 para. 2; 1986 Sch. 10

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col. (2)	1975 Sch. 4 Part IV col. (2); 1975CB Sch. 4 para. 35(a); 1986 Sch. 10; 1992U Sch. 1
col. (3)	1975 Sch. 4 Part IV col. (4); 1975CB Sch. 4 para. 35(b), (c); 1992U Sch. 1
Part V	
para. 1	1975 Sch. 4 Part V para. 3; 1992U Sch. 1
para. 2	1975 Sch. 4 Part V para. 7; 1992U Sch. 1
para. 3	1975 Sch. 4 Part V para. 8; 1992U Sch. 1
para. 4	1975 Sch. 4 Part V para. 16; 1992U Sch. 1
para. 5	1975 Sch. 4 Part V para. 4; 1986 Sch. 3 paras. 4, 15; 1992U Sch. 1
para. 6	1975 Sch. 4 Part V para. 5; 1979 Sch. 1 para. 13; 1986 Sch. 3 paras. 4, 15; 1992U Sch. 1
para. 7	1975 Sch. 4 Part V para. 10; 1986 Sch. 3 paras. 4, 15; 1992U Sch. 1
para. 8	1975 Sch. 4 Part V para. 12; 1986 Sch. 3 paras. 4, 15; 1992U Sch. 1
para. 9	1975 Sch. 4 Part V para. 2; 1986 Sch. 3 para. 3(3); 1992U Sch. 1
para. 10	1975 Sch. 4 Part V para. 13; 1986 Sch. 3 para. 8; 1988 Sch. 1 para. 2; 1992U Sch. 1
para. 11	1975 Sch. 4 Part V para. 14; 1986 Sch. 3 para. 11; 1988 Sch. 1 para. 1; 1992U Sch. 1
para. 12	1975 Sch. 4 Part V para. 15; 1986 Sch. 3 para. 8; 1988 Sch. 1 para. 2; 1992U Sch. 1
Sch. 5	
para. 1	1975P Sch. 1 para. 1; 1989 Sch. 1 para. 3(1)
para. 2(1)	1975P Sch. 1 para. 2(1); 1989 Sch. 1 para. 3(2)
(2)	1975P Sch. 1 para. 2(2); 1989 Sch. 1 para. 3(3)
(3)	1975P Sch. 1 para. 2(3); 1977 art. 4(1)(b); 1989 Sch. 1 para. 3(4)

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(4)	1975P art. 70A; 1979 art. 14
(5)	1975P Sch. 1 para. 2(4); 1977 art. 4(1)(c); 1980 art. 4(10)
(6)	1975P Sch. 1 para. 2(4A); 1985 art. 11(5)
(7)	1975P Sch. 1 para. 2(5); 1986 Sch. 9 para. 59(a); 1989 Sch. 1 para. 3(5)
(8)	1975P Sch. 1 para. 2(6); 1977 art. 4(1)(d); 1989 Sch. 1 para. 3(6)
para. 3	1975 Sch. 1 para. 3; 1977 art. 4(1)(e); 1989 Sch. 1 para. 3(7)
para. 4(1)	1975P Sch. 1 para. 4(1); 1979 Sch. 3 para. 22; 1986 art. 20(2); 1989 Sch. 1 para. 3(8)
(2)	1975P Sch. 1 para. 4(2); 1979 Sch. 3 para. 22; 1986 art. 20(2); 1989 Sch. 1 para. 3(8)
(3)	1975P Sch. 1 para. 4(2A); 1986 art. 20(2)
(4)	1975P Sch. 1 para. 4(3); 1979 Sch. 1 para. 6; 1986 Sch. 9 para. 59(a)
(5)	1975P Sch. 1 para. 4(4); 1979 Sch. 1 para. 22
para. 5(1), (2)	1975P Sch. 1 para. 4A(1); 1979 Sch. 1 para. 7; 1986 art. 20(3)
(3)	1975P Sch. 1 para. 4A(1A); 1986 art. 20(4)
para. 6(1), (2)	1975P Sch. 1 para. 4A(2); 1979 Sch. 1 para. 7; 1986 art. 20(5)
(3)	1975P Sch. 1 para. 4A(2A)(a); 1986 art. 20(6)
(4)	1975P Sch. 1 para. 4A(2A)(b); 1986 art. 20(6)
para. 7(1)	1975P Sch. 1 para. 4A(3); 1979 Sch. 1 para. 7; 1986 Sch. 9 para. 59(b)
(2)	1975P art. 70A; 1979 art. 14
para. 8(1), (2)	1975P Sch. 1 para. 5(1), (2); 1989 Sch. 1 para. 3(9)
(3)	1975P Sch. 1 para. 5(3); 1989 Sch. 1 para. 3(10)
(4)	1975P Sch. 1 para. 5(4)
para. 9	Drafting

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Sch. 6	
para. 1	1975 Sch. 8 para. 1; 1984 Sch. 2 para. 8(a)
paras. 2, 3	1975 Sch. 8 paras. 2, 3
para. 4	1975 Sch. 8 para. 4A; 1984 Sch. 2 para. 8(b)
para. 5	1975 Sch. 8 para. 5A; 1984 Sch. 2 para. 8(c)
para. 6(1)	1975 Sch. 8 para. 4(1); 1982 Sch. 4 para. 12
(2)	1975 Sch. 8 para. 4(1) proviso
(3) - (5)	1975 Sch. 8 para. 4(2) - (4); 1989 Sch. 3 para. 13(1)
para. 7	1975 Sch. 8 para. 5; 1989 Sch. 3 para. 13(2)
para. 8	1975 Sch. 8 para. 6
Sch. 7	
para. 1	1986 Sch. 3 para. 4
para. 2	1975 s. 58
para. 3(1)	1975 s. 59(1); 1985 art. 11(4)(a)
(2) - (4)	1975 s. 59(1A) - (1C); 1985 art. 11(4)(b)
(5) - (7)	1975 s. 59(2) - (4)
(8)	1975 s. 59(4); 1980(2) art. 3(3)
(9)	1980(2) art. 3(4)
(10)	1975 s. 59(5)
(11)	Drafting
para. 4(1)	1975 s. 64(1); 1975CB Sch. 4 para. 22(a); 1986 Sch. 3 para. 4
(2)	1975 s. 64(2)
(3)	1975 s. 64(1A); 1984 Sch. 3 para. 3
(4)	1975 s. 64(1B); 1984 Sch. 3 para. 3; Social Security (Industrial Injuries) (Dependency) (Permitted Earnings Limits) Order (NI) 1991 (SR 1991 No. 72) art. 2
(5), (6)	1975 s. 64(1C), (1D); 1984 Sch. 3 para. 3
para. 5(1)	1975 s. 65(1); 1975CB Sch. 4 para. 23(a)

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(2)	1975 s. 65(2); 1975CB Sch. 4 para. 23(b); 1977 art. 18(3)
para. 6(1)	1975 s. 66(1); 1975CB Sch. 4 para. 24; 1980 Sch. 1 paras. 4, 6; 1986 Sch. 3 paras. 4, 15
(2)	1975 s. 66(2)
(3) - (6)	1975 s. 66(3) - (6); 1985 art. 15(5)
(7)	1975 s. 66(7)
para. 7	1975 s. 66A; 1984 art. 8(b); 1989 art. 11(3)
para. 8	1975 s. 84A; 1989 Sch. 8 para. 7(2)
para. 9(1), (2)	1975 s. 57(1), (5); 1986 Sch. 3 para. 3(3)
(3)	1975 s. 57(4); 1982 art. 32(2); 1989 Sch. 7, para. 11
para. 10(1)	1986 Sch. 3 para. 7
(2), (3)	1975 s. 62
para. 11(1)	1975 s. 59A(1), (10B); 1986 Sch. 3 para. 5(1); 1989 Sch. 7 para. 12; 1990 art. 5(1), (4)
(2), (3)	1975 s. 59A(1A), (1B), (10B); 1990 art. 5(2), (4)
(4) - (7)	1975 s. 59A(2) - (5); 1986 Sch. 3 para. 5(1)
(8)	1975 s. 59A(6); 1986 Sch. 3 para. 5(1); 1990 art. 5(3)
(9)	1975 s. 59A(7); 1986 Sch. 3 para. 5(1)
(10)	1975 s. 59A(8); 1986 Sch. 3 para. 5(1); 1988 Sch. 4 para. 9(a)
(11)	1988 art. 4(2)
(12)	1975 s. 59A(9); 1986 Sch. 3 para. 5(1)
(13)	1975 s. 59A(10); 1986 Sch. 3 para. 5(1)
(14)	1975 s. 59A(10A); 1988 Sch. 4 para. 9(b)
para. 12(1)	1988 art. 4(3)
(2)	1988 art. 4(4)
(3), (4)	1988 art. 4(4A), (4B); 1989 art. 19(5)
(5), (6)	1988 art. 4(5), (6); 1989 art. 19(6)
para. 13(1)	1975 s. 59B(1); 1988 art. 4(1); 1989 Sch. 1 para. 8(2)

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(2)	1975 s. 59B(2); 1988 art. 4(1)
(3)	1975 s. 59B(3); 1988 art. 4(1)
(4)	1975 s. 59B(5); 1988 art. 4(1); 1989 Sch. 1 para. 8(5)
(5)	1975 s. 59B(5A); 1989 art. 19(3)
(6)	1975 s. 59B(6); 1988 art. 4(1)
(7)	Drafting
(8), (9)	1975 s. 59B(7), (8); 1989 Sch. 1 para. 8(6)
(10)	1975 s. 59B(9); 1990 art. 5(6)
(11)	1975 s. 59A(10A); 1988 Sch. 4 para. 9(b)
para. 14(1)	1988 Sch. 1 paras. 2, 3
(2)	1975 Sch. 17
para. 15	1975 s. 67; 1977 art. 18(4); 1986 Sch. 3 para. 8(a); 1988 Sch. 1 para. 2
para. 16	1975 s. 68; 1975CB Sch. 5; 1986 Sch. 3 para. 8(a); 1988 Sch. 1 para. 2
para. 17	1975 s. 69; 1986 Sch. 3 para. 11; 1988 Sch. 1 para. 3
para. 18	1975 s. 70; 1984 Sch. 3 para. 4; 1986 Sch. 3 para. 8(b); 1988 Sch. 1 para. 2
para. 19	1975 Sch. 9 para. 1; 1986 Sch. 3 para. 8(c); 1988 Sch. 1 para. 2
para. 20	1975 s. 75; 1986 Sch. 3 para. 8(b); 1988 Sch. 1 paras. 2, 6(2)(a)
para. 21	1977 art. 8; 1986 Sch. 10; 1988 Sch. 1 para. 6(2)(b)
Sch. 8	
para. 1	1975OC s. 1
para. 2	1975OC s. 2; 1990 art. 18(7)(a); 1992U art. 6
para. 3	1975OC s. 3
para. 4(1)	1975 s. 150(1)
(2)	1975 s. 150(3)
para. 5(1)	1975 s. 150(2); 1975OC s. 9(1)
(2)	1975OC s. 9(2); 1977 art. 9(1)
(3)	1986 Sch. 3 para. 15

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Sch. 9	1975CB Sch. 1; 1980 art. 5(6); Treatment of Offenders (NI) Order 1980 (NI 10) art. 3, Sch. 1 para. 1; 1984 Sch. 2 para. 11
Sch. 10	1975CB Sch. 2
Sch. 11	1982 Sch. 1; 1984 Sch. 2 para. 13(2)
Sch. 12	
para. 1	1982 Sch. 2 para. 1; 1985 art. 18(6)(a)
paras. 2 - 4	1982 Sch. 2 paras. 2 - 4
para. 5	1982 Sch. 2 para. 1A; 1985 art. 18(6)(b)
para. 6	1982 Sch. 2 para. 6
Sch. 13	
para. 1	1986 Sch. 4 para. 11; 1988 Sch. 4 para. 15(1)
para. 2	1986 Sch. 4 para. 11A; 1988 Sch. 4 para. 15(2)
para. 3	1986 Sch. 4 para. 12

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