



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 1A contributions

[^{F1}10ZB Non-cash vouchers provided by third parties.

- (1) In section 10ZA above references to the provision of a benefit include references to the provision of a non-cash voucher.
- (2) Where—
 - (a) a non-cash voucher is received by any person from [^{F2}employment which is [^{F3}lower-paid employment as a minister of religion], and]
 - (b) the case would be one in which the conditions in section 10ZA(1)(a) to (d) above would be satisfied in relation to the provision of that voucher [^{F4}if that employment were not [^{F5}lower-paid employment as a minister of religion]],sections 10 and 10ZA above shall have effect in relation to the provision of that voucher, and to any such payment in respect of the provision of that voucher as is mentioned in section 10ZA(2) above, [^{F6}as if that employment were not [^{F5}lower-paid employment as a minister of religion]].
- (3) In this section “non-cash voucher” has the same meaning as in [^{F7}section 84 of ITEPA 2003] .]

Textual Amendments

- F1** Ss. 10ZA, 10ZB inserted (28.7.2000) by 2000 c. 19, s. 79(1)
- F2** Words in s. 10ZB(2)(a) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by Income Tax (Earnings and Pensions) Act 2003 (c. 1), s. 723, Sch. 6 para. 197(2) (with Sch. 7)

Status: Point in time view as at 06/04/2022.

Changes to legislation: *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 10ZB is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

- F3** Words in s. 10ZB(2)(a) substituted (with effect for the tax year 2016-17 and subsequent tax years) by [Finance Act 2015 \(c. 11\), s. 13\(4\), Sch. 1 para. 24\(3\)\(a\)](#)
- F4** Words in s. 10ZB(2)(b) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 197\(3\)](#) (with [Sch. 7](#))
- F5** Words in s. 10ZB(2) substituted (with effect for the tax year 2016-17 and subsequent tax years) by [Finance Act 2015 \(c. 11\), s. 13\(4\), Sch. 1 para. 24\(3\)\(b\)](#)
- F6** Words in s. 10ZB(2) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 197\(4\)](#) (with [Sch. 7](#))
- F7** Words in s. 10ZB(3) substituted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 197\(5\)](#) (with [Sch. 7](#))

Status:

Point in time view as at 06/04/2022.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 10ZB is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.