



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART VI

MISCELLANEOUS PROVISIONS RELATING TO PART I TO V

Special cases

116 Her Majesty's forces.

- (1) Subject to section 115(2) and (3) above and to this section, a person who is serving as a member of Her Majesty's forces shall, while he is so serving, be treated as an employed earner, in respect of his membership of those forces, for the purposes—
 - (a) of Parts I to V and this Part of this Act; and
 - (b) of any provision of the Administration Act in its application to him as an employed earner.

- (2) [^{F1}The Treasury may with the concurrence of the Secretary of State] make regulations modifying Parts I to V and this Part of this Act [^{F2}and Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999], and any [^{F3}provisions of Chapter II of Part II of the Social Security (Northern Ireland) Order 1998 which correspond to] provisions of Part III of the 1975 Act, in such manner as [^{F4}the Treasury think] proper, in their application to persons who are or have been members of Her Majesty's forces; and regulations under this section may in particular provide [^{F5}, in the case of persons who are employed earners in respect of their membership of those forces, for reducing the rate of the contributions payable in respect of their employment and for determining—
 - (a) the amounts payable on account of those contributions by the Secretary of State and the time and manner of payment, and
 - (b) the deduction (if any) to be made on account of those contributions from the pay of those persons.]

Status: Point in time view as at 03/10/2010.

Changes to legislation: *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 116 is up to date with all changes known to be in force on or before 14 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)*

- (3) For the purposes of Parts I to V and this Part of this Act, Her Majesty's forces shall be taken to consist of such establishments and organisations as may be prescribed by regulations ^{F6}made by the Treasury with the concurrence of the Secretary of State] being establishments and organisations in which persons serve under the control of the Defence Council.

Extent Information

- E1** S. 116 extends to Northern Ireland only, with the exception of s.116(2) which also extends to Great Britain

Textual Amendments

- F1** Words in s. 116(2) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 22(2)(a)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F2** Words in s. 116(2) inserted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 17, **Sch. 6 para. 4** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(b)(c), Schs. 1, 2 (subject to arts. 3-6)
- F3** Words in s. 116(2) substituted (5.7.1999, 6.9.1999, 18.10.1999 and 29.11.1999 for different purposes, otherwise *prosp.*) by S.I. 1998/1506 (N.I. 10), arts. 1(2), 78(1), **Sch. 6 para. 49**; S.R. 1999/310, art. 2(1)(b), **Sch. 1** (with arts. 4, 14); S.R. 1999/371, art. 2(b), **Sch. 1** (with arts. 4, 18); S.R. 1999/428, art. 2(b), **Sch. 1** (with arts. 4, 16); S.R. 1999/472, art. 2(1)(a)(2), **Sch. 1** (with arts. 20-22)
- F4** Words in s. 116(2) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 22(2)(b)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F5** Words in s. 116(2) substituted (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(1), **Sch. 2 para. 11**; S.R. 1996/401, **art. 2**
- F6** Words in s. 116(3) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 22(3)** (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 03/10/2010.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 116 is up to date with all changes known to be in force on or before 14 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.