



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART VI **U.K.**

#### MISCELLANEOUS PROVISIONS RELATING TO PART I TO V

##### *Interpretation*

#### 121 Interpretation of Parts I to VI and supplementary provisions. **N.I.**

(1) In Parts I to V above and this Part of this Act, unless the context otherwise requires—

[<sup>F1</sup>“additional Class 4 percentage” is to be construed in accordance with section 15(3ZA)(b) above;

“additional primary percentage” is to be construed in accordance with section 8(2)(b) above;]

[<sup>F2</sup>“adult disability payment” means disability assistance given in accordance with the Disability Assistance for Working Age People (Scotland) Regulations 2022;]

[<sup>F3</sup>“age-related secondary percentage” is to be construed in accordance with section 9A(2) above;]

[<sup>F4</sup>“Bank of England base rate” means—

- (a) the rate announced from time to time by the Monetary Policy Committee of the Bank of England as the official dealing rate, being the rate at which the Bank is willing to enter into transactions for providing short term liquidity in the money markets, or
- (b) where an order under section 19 of the Bank of England Act 1998 is in force, any equivalent rate determined by the Treasury under that section;]

“beneficiary”, in relation to any benefit, means the person entitled to that benefit;

“benefit” means—

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- (a) benefit under Parts II to V of this Act other than Old Cases payments;
- (b) as respects any period before 1st July 1992 but not before 6th April 1975, benefit under Part II of the 1975 Act; or
- (c) as respects any period before 6th April 1975, benefit under—
  - (i) the <sup>M1M2</sup>National Insurance Act (Northern Ireland) 1946 or 1966; or
  - (ii) the <sup>M3M4</sup>National Insurance (Industrial Injuries) Act (Northern Ireland) 1946 or 1966;

[<sup>F5</sup>(For the meaning of benefit” in Part 1, see also section 19B).]

[<sup>F6</sup>“the benefits code” has the meaning given by section 63(1) of ITEPA 2003;]

[<sup>F7</sup>“child” has the same meaning as in Part 9 of this Act;]

[<sup>F8</sup>“child disability payment” means disability assistance given in accordance with the Disability Assistance for Children and Young People (Scotland) Regulations 2021;]

“claim” is to be construed in accordance with “claimant”;

“claimant”, in relation to benefit other than industrial injuries benefit, means a person who has claimed benefit;

“claimant”, in relation to industrial injuries benefit, means a person who has claimed industrial injuries benefit;

“contract of service” means any contract of service or apprenticeship whether written or oral and whether express or implied;

[<sup>F9</sup>“contribution-based jobseeker’s allowance” has the same meaning as in the Jobseekers (Northern Ireland) Order 1995;]

“current”, in relation to the lower and upper earnings limits [<sup>F10</sup>and primary and secondary thresholds] under section 5(1) above, means for the time being in force;

[<sup>F11</sup>“day of interruption of employment” has the meaning assigned by section 25A(1)(c) above;]

[<sup>F12</sup>“deferred” and “period of deferment”—

- (a) in relation to a Category A or Category B retirement pension, have the meanings given by section 55(3), and
- (b) in relation to a shared additional pension, have the meanings given by section 55C(3);]

“earner” and “earnings” are to be construed in accordance with sections 3, 4 and 112 above;

“employed earner” has the meaning assigned to it by section 2 above;

“employment” includes any trade, business, profession, office or vocation and “employed” has a corresponding meaning;

[<sup>F6</sup>“the employment income Parts of ITEPA 2003” means Parts 2 to [<sup>F13</sup>7A] of that Act;]

“entitled”, in relation to any benefit, is to be construed in accordance with—

- (a) the provisions specifically relating to that benefit;
- (b) in the case of a benefit specified in section 20(1) above, section 21 above; and
- (c) sections 1 to 3 [<sup>F14</sup>of the Administration Act and Article 27 of the Social Security (Northern Ireland) Order 1998];

<sup>F15</sup> .....

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[<sup>F16</sup>“first appointed year” means such tax year, no earlier than 2002-03, as may be appointed by order, and “second appointed year” means such subsequent tax year as may be so appointed;]

[<sup>F17</sup>“the flat rate introduction year” means such tax year as may be designated as such by order;]

[<sup>F6</sup>“general earnings” has the meaning given by section 7 of ITEPA 2003 and accordingly sections 3 and 112 of this Act do not apply in relation to the word “earnings” when used in the expression “general earnings”];]

“government department” means, or as the case may require, includes, a Northern Ireland department;

“industrial injuries benefit” means benefit under Part V of this Act <sup>F18</sup> ... ;  
<sup>F19</sup> . . .

“the Inland Revenue” means the Commissioners of Inland Revenue;

[<sup>F6</sup>“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;]

“late husband”, in relation to a woman who has been more than once married, means her last husband;

“long-term benefit” has the meaning assigned to it by section 20(2) above;

“loss of physical faculty” includes disfigurement whether or not accompanied by any loss of physical faculty;

[<sup>F20</sup>“lower earnings limit”, “upper earnings limit” [<sup>F21</sup>“primary threshold” and “secondary threshold”] are to be construed in accordance with subsection (1) of section 5 above, and references to the lower or upper earnings limit, or to [<sup>F21</sup>the primary or secondary] threshold, of a tax year are to whatever is (or was) for that year the limit or threshold in force under that subsection;]

[<sup>F22</sup>“lower-paid employment as a minister of religion” has the meaning given by section 290D of ITEPA 2003;]

[<sup>F23</sup>“main Class 4 percentage” is to be construed in accordance with section 15(3ZA) above;

“main primary percentage” is to be construed in accordance with section 8(2) above;]

“medical examination” includes bacteriological and radiographical tests and similar investigations and “medically examined” has a corresponding meaning;

“medical treatment” means medical, surgical or rehabilitative treatment (including any course or diet or other regimen), and references to a person receiving or submitting himself to medical treatment are to be construed accordingly;

<sup>F18</sup> . . . . .

[<sup>F24</sup>“PAYE settlement agreement” has the same meaning as in [<sup>F25</sup>Chapter 5 of Part 11 of ITEPA 2003] ;]

“payments by way of occupational or personal pension” means, in relation to a person, periodical payments which, in connection with the coming to an end of an employment of his, fall to be made to him-

- (a) out of money provided wholly or partly by the employer or under arrangements made by the employer;
- (b) out of money provided under an enactment or instrument having the force of law in any part of the United Kingdom or elsewhere;

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- (c) under a personal pension scheme as defined in Article 2(2) of the 1986 Order;
- (d) [<sup>F26</sup>under a pension scheme registered under section 153 of the Finance Act 2004; or]

and such other payments as are prescribed;

[<sup>F27</sup>“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 2 to the Pensions (Northern Ireland) Order 1995;]

[<sup>F28</sup>“personal independence payment” means a payment under Part 5 of the Welfare Reform (Northern Ireland) Order 2015;]

“pneumoconiosis” means fibrosis of the lungs due to silica dust, asbestos dust, or other dust, and includes the condition of the lungs known as dust-reticulation;

[<sup>F29</sup>“PPF periodic payments” means—

- (a) any periodic compensation payments made in relation to a person, payable under the pension compensation provisions as specified in Article 146(2) of the Pensions (Northern Ireland) Order 2005 or section 162(2) of the Pensions Act 2004 (the pension compensation provisions); or
- (b) any periodic payments made in relation to a person, payable under Article 150 of the Pensions (Northern Ireland) Order 2005 or section 166 of the Pensions Act 2004 (duty to pay scheme benefits unpaid at assessment date etc.);]

“prescribe” means prescribe by regulations;

<sup>F30</sup> .....

“qualifying earnings factor” means an earnings factor equal to the lower earnings limit for the year in question multiplied by 52;

[<sup>F31</sup>“qualifying young person” has the same meaning as in Part 9 of this Act;]

[<sup>F32</sup>“Regulation (EC) No 1408/71” means Council Regulation (EC) No 1408/71 of 14 June 1971 [<sup>F33</sup>, as amended from time to time,] on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community;]

[<sup>F32</sup>“Regulation (EC) No 883/2004” means Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 [<sup>F34</sup>, as amended from time to time,] on the coordination of social security systems;]

“relative” includes a person who is a relative by marriage [<sup>F35</sup>or civil partnership] and a person who would be a relative if some person born illegitimate had been born legitimate;

“relevant accident” means the accident in respect of which industrial injuries benefit is claimed or payable;

“relevant injury” means the injury in respect of which industrial injuries benefit is claimed or payable;

“relevant loss of faculty” means—

- (a) <sup>F36</sup> .....
- (b) in relation to industrial injuries benefit, the loss of faculty resulting from the relevant injury;

[<sup>F37</sup>“secondary percentage” is to be construed in accordance with section 9(2) above;]

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“self-employed earner” has the meaning assigned to it by section 2 above;

“short-term benefit” has the meaning assigned to it by section 20(2) above;

“tax week” means one of the successive periods in a tax year beginning with the first day of that year and every seventh day thereafter, the last day of a tax year (or, in the case of a tax year ending in a leap year, the last two days) to be treated accordingly as a separate tax week;

“tax year” means the twelve months beginning with 6th April in any year, the expression “1978-79” meaning the tax year beginning with 6th April 1978, and any correspondingly framed reference to a pair of successive years being construed as a reference to the tax year beginning with 6th April in the earlier of them;

“trade or business” includes, in relation to a public or local authority, the exercise and performance of the powers and duties of that authority;

“trade union” means an association of employed earners;

[<sup>F38</sup>“unit of additional pension” means a unit of additional pension for which a person has paid a Class 3A contribution under section 14A;]

[<sup>F39</sup>“the upper accrual point” is £770;]

“week”<sup>F40</sup> ... means a period of 7 days beginning with Sunday.

[<sup>F41</sup>“working life” has the meaning given by paragraph 5(8) of Schedule 3 to this Act.]

<sup>F42</sup>(1A) .....

- (2) Regulations [<sup>F43</sup>made by the Treasury with the concurrence of the Department] may make provision modifying the meaning of “employment” for the purposes of any provision of Parts I to V and this Part of this Act.
- (3) Provision may be made [<sup>F44</sup>by the Treasury by regulations made with the concurrence of the Department] as to the circumstances in which a person is to be treated as residing or not residing with another person for any of the purposes of Parts I to V and this Part of this Act and as to the circumstances in which persons are to be treated for any of those purposes as residing or not residing together.
- (4) A person who is residing with his spouse shall be treated for the purposes of Parts I to V of this Act and this Part as entitled to any child benefit to which his spouse is entitled.
- (5) Regulations may, for the purposes of any provision of those Parts under which the right to any benefit or increase of benefit depends on a person being or having been entitled to child benefit, make provision whereby a person is to be treated as if he were or had been so entitled or as if he were not or had not been so entitled.
- (6) For the purposes of Parts I to V of this Act and this Part a person is “permanently incapable of self-support” if (but only if) he is incapable of supporting himself by reason of physical or mental infirmity and is likely to remain so incapable for the remainder of his life.

[<sup>F45</sup>(6A) Whenever regulations are made under section 122(6A) of the Great Britain Contributions and Benefits Act, regulations may make corresponding provision for Northern Ireland (and references in this or any other statutory provision to “the prescribed equivalent”, in the context of the upper accrual point, are to the equivalent prescribed under this subsection in relation to earners paid otherwise than weekly).]

<sup>F46</sup>(7) .....

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F47(8) .....

### Textual Amendments

- F1** In s. 121(1) definitions of "additional Class 4 percentage" and "additional primary percentage" inserted (with effect for 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\)](#), ss. 6, 8(2), **Sch. 1 para. 31(2)**
- F2** Words in s. 121(1) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), **16(3)(a)**
- F3** Words in s. 121(1) inserted (6.4.2015) by [National Insurance Contributions Act 2014 \(c. 7\)](#), **s. 9(9)(12)**
- F4** Words in s. 121(1) inserted (17.2.2005 for specified purposes, 6.4.2005 in so far as not already in force) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255\)](#), art. 1(4), **Sch. 9 para. 17(a)**
- F5** Words in s. 121(1) inserted (6.4.2016) by [Pensions Act \(Northern Ireland\) 2015 \(c. 5\)](#), s. 53(3), **Sch. 12 para. 7**
- F6** Words in s. 121(1) inserted (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. 199(2)** (with Sch. 7)
- F7** Words in s. 121(1) substituted (10.4.2006) by [Child Benefit Act 2005 \(c. 6\)](#), s. 6(2), **Sch. 1 para. 34(2)**
- F8** Words in s. 121(1) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), **16(3)(b)**
- F9** Words in s. 121(1) inserted (7.10.1996) by [S.I. 1995/2705 \(N.I. 15\)](#), art. 40(1), **Sch. 2 para. 12**; [S.R. 1996/401](#), **art. 2**
- F10** Words in definition of "current" in s. 121(1) inserted (6.4.2000) by [1999 c. 30](#), s. 84, **Sch. 12 para. 85(2)**; [S.I. 1999/3420](#), **art. 4(d)**
- F11** Definition in s. 121(1) substituted (13.4.1995) by [S.I. 1994/1898 \(N.I. 12\)](#), art. 13(1), **Sch. 1 Pt. I para. 30**; [S.R. 1994/450](#), art. 2(d), **Sch. Pt. IV**
- F12** Words in s. 121(1) substituted (17.2.2005 for specified purposes, 6.4.2005 in so far as not already in force) by [The Pensions \(Northern Ireland\) Order 2005 \(S.I. 2005/255\)](#), art. 1(4), **Sch. 9 para. 17(b)**
- F13** Figure in s. 121(1) substituted (with effect, in relation to relevant steps taken on or after 6.4.2011, in accordance with Sch. 2 paras. 52-59 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 2 para. 50(b)**
- F14** Words in definition in s. 121(1) 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. 52(a)**; [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)
- F15** Words in s. 121(1) omitted (with effect for the tax year 2016-17 and subsequent tax years) by virtue of [Finance Act 2015 \(c. 11\)](#), s. 13(4), **Sch. 1 para. 24(4)(a)**
- F16** Definition of "first appointed year" in s. 121(1) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by [2000 c. 4 \(N.I.\)](#), s. 33(3); [S.R. 2000/358](#), art. 2(e), **Sch. Pt. IV** (as amended by [S.R. 2000/374](#), **art. 3**); [S.R. 2001/34](#), **art. 2(a)**
- F17** Words in s. 121(1) inserted (11.2.2008) by [Pensions Act \(Northern Ireland\) 2008 \(c. 1\)](#), **s. 9(4)**
- F18** Words in s. 121(1) repealed (31.10.2016) by [The Welfare Reform \(Northern Ireland\) Order 2015 \(S.I. 2015/2006\)](#), art. 2(2), **Sch. 12 Pt. 6**; [S.R. 2016/234](#), art. 3(3)
- F19** Definition in s. 121(1) repealed (6.4.1999) by [S.I. 1998/1506 \(N.I. 10\)](#), art. 78(1)(2), Sch. 6 para. 52(b), **Sch. 7**; [S.R. 1999/72](#), art. 2(b), **Sch.**
- F20** Words in s. 121(1) substituted (6.4.1999) by [S.I. 1998/1506 \(N.I. 10\)](#), art. 78(1), **Sch. 6 para. 52(c)**; [S.R. 1999/72](#), art. 2(b), **Sch.**
- F21** Words in definition beginning with "lower earnings limit" in s. 121(1) substituted (6.4.2000) by [1999 c. 30](#), s. 84, **Sch. 12 para. 85(3)**; [S.I. 1999/3420](#), **art. 4(d)**

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- F22** Words in s. 121(1) inserted (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(4)(b)**
- F23** In s. 121(1) definitions of "main Class 4 percentage" and "main primary percentage" inserted (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), ss. 6, 8(2), **Sch. 1 para. 31(3)**
- F24** Words in s. 121(1) 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. 52(d)**; S.R. 1998/312, art. 2(b), **Sch. Pt. II**
- F25** Words in s. 121(1) inserted (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. 199(3)** (with Sch. 7)
- F26** Words in s. 121(1) substituted (6.4.2006) by The Taxation of Pension Schemes (Consequential Amendments) Order 2006 (S.I. 2006/745), arts. 1, **5(3)**
- F27** Words in s. 121(1) substituted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), arts. 1(3), 123, **Sch. 2 Pt. III para. 9(a)**
- F28** Words in s. 121(1) inserted (20.6.2016) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations (Northern Ireland) 2016 (S.R. 2016/228), regs. 1, **5(3)**
- F29** Words in s. 121(1) inserted (14.2.2006) by The Pensions (2004 Act and 2005 Order) (PPF Payments and FAS Payments) (Consequential Provisions) Order (Northern Ireland) 2006 (S.R. 2006/37), art. 1(1), **Sch. para. 1(4)**
- F30** In s. 121(1) definition of "primary percentage" repealed (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), ss. 7, 8(2), **Sch. 2**
- F31** Words in s. 121(1) inserted (10.4.2006) by Child Benefit Act 2005 (c. 6), s. 6(2), **Sch. 1 para. 34(3)**
- F32** Words in s. 121(1) inserted (31.10.2011) by The Social Security (Disability Living Allowance, Attendance Allowance and Carer's Allowance) (Miscellaneous Amendments) Regulations (Northern Ireland) 2011 (S.R. 2011/356), regs. 1, **2(5)**
- F33** Words in s. 121(1) inserted (15.11.2018) by The Social Security (Updating of EU References) (Amendment) (Northern Ireland) Regulations 2018 (S.I. 2018/1085), regs. 1, **2(a)**
- F34** Words in s. 121(1) inserted (15.11.2018) by The Social Security (Updating of EU References) (Amendment) (Northern Ireland) Regulations 2018 (S.I. 2018/1085), regs. 1, **2(b)**
- F35** Words in s. 121(1) inserted (5.12.2005) by Civil Partnership Act 2004 (c. 33), s. 263(8)(d), **Sch. 24 para. 95(2)**; S.I. 2005/3255, art. 2(1), **Sch.**
- F36** S. 121(1): para. (a) in definition of "relevant loss of faculty" repealed (3.11.2000 for specified purposes and 6.4.2001 otherwise) by S.I. 1999/3147 (N.I. 11), art. 76, **Sch. 10 Pt. IV**; S.R. 2000/332, **art. 2(3)(g)(4)(5)**
- F37** In s. 121(1) definition of "secondary percentage" inserted (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), ss. 6, 8(2), **Sch. 1 para. 31(4)**
- F38** Words in s. 121(1) inserted (12.10.2015) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 19**; S.I. 2015/1670, art. 2(b)
- F39** Words in s. 121(1) substituted (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. **102(4)(a)**, 118(2) (with s. 73)
- F40** Words in s. 121(1) repealed (8.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/962, art. 2(4)(e), **Sch. 2** (with art. 3)
- F41** Words in s. 121(1) inserted (16.12.1995 subject to Sch. 2 of the amending S.I.) by S.I. 1995/3213 (N.I. 22), **arts. 1(3)**, 131(4)
- F42** S. 121(1A) omitted (13.1.2020) by virtue of The Marriage (Same-sex Couples) and Civil Partnership (Opposite-sex Couples) (Northern Ireland) Regulations 2019 (S.I. 2019/1514), regs. 1(2), **66(13)** (with regs. 6-9)
- F43** Words in s. 121(2) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 27(a)** (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 s. 121(3) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 27(b)** (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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- F45** S. 121(6A) inserted (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), **ss. 102(4)(b), 118(2)** (with s. 73)
- F46** S. 121(7) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 102(4)(c), 118(2), **Sch. 10 Pt. 6** (with s. 73)
- F47** S. 121(8) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), ss. 102(4)(c), 118(2), **Sch. 10 Pt. 6** (with s. 73)

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**Marginal Citations**

- M1** 1946 c. 23 (N.I.).
- M2** 1966 c. 6 (N.I.).
- M3** 1946 c. 21 (N.I.).
- M4** 1966 c. 9 (N.I.).



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**Changes and effects yet to be applied to :**

- s. 121(1) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 3
- s. 121(1) words repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1

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

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

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

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

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