



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

General

[^{F1}19A Class 1, 1A or 1B contributions paid in error.

- (1) This section applies where—
 - (a) payments by way of Class 1, Class 1A or Class 1B contributions are made in respect of earnings paid to or for the benefit of an earner (or in respect of a benefit made available to an earner) in 1998-99 or a subsequent tax year (“year 1”);
 - (b) the payments are made in error, in that the employment from which the earnings are derived (or by reason of which the benefit is made available) is not employed earner’s employment; and
 - (c) the person making the payments has not been notified of the error by the [^{F2}Inland Revenue] before the end of the tax year following year 1 (“year 2”).
- (2) After the end of year 2 the earner shall, except in such circumstances as may be prescribed, be treated for all purposes relating to—
 - (a) contributions and contributory benefits; and
 - (b) statutory sick pay and statutory maternity pay,as if the earnings were derived from (or the benefit were made available by reason of) employed earner’s employment.

[Regulations under subsection (2) above shall be made by the Treasury.]
^{F3}(3)

Status: Point in time view as at 12/04/1999.

Changes to legislation: *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 19A 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)*

Textual Amendments

- F1** S. 19A inserted (10.3.1999 for specified purposes and 6.4.1999 otherwise) by S.I. 1998/1506 (N.I. 10), **art. 51**; S.R. 1999/102, art. 2(b), **Sch. Pt. II**
- F2** Words in s. 19A(1)(c) substituted (26.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, art. 24(2), **Sch. 8 para. 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)
- F3** S. 19A(3) added (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 20** (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Point in time view as at 12/04/1999.

Changes to legislation:

Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 19A 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.