Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 4C is up to date with all changes known to be in force on or before 10 August 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)



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

## **1992 CHAPTER 7**

#### PART I

#### **CONTRIBUTIONS**

#### Preliminary

# [F14C] Power to make provision in consequence of provision made by or by virtue of section 4B(2) etc

- (1) The Treasury may by regulations made with the concurrence of the relevant Northern Ireland department (if any) make such provision as appears to the Treasury to be expedient for any of the purposes mentioned in subsection (2) in consequence of any provision made by or by virtue of section 4B(2).
- (2) Those purposes are—
  - (a) any purpose relating to any contributions;
  - (b) any purpose relating to any contributory benefit or contribution-based jobseeker's allowance;
  - (c) any purpose relating to any statutory payment;
  - (d) any purpose relating to minimum payments (within the meaning of the Pensions Act) by employers to occupational pension schemes;
  - (e) any purpose of Chapter 2 of Part 3 of that Act (reduction in state scheme contributions and benefits for members of certified schemes);
  - (f) such other purposes as may be prescribed by regulations made by the Treasury with the concurrence of the relevant Northern Ireland department (if any).
- (3) Regulations under subsection (1) may, in particular, make provision—
  - (a) modifying any provision of any enactment (including this Act and any enactment passed or made on or after the commencement day);

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- (b) for any provision of any such enactment to apply in such cases, and with such modifications (if any), as the regulations may prescribe.
- (4) Regulations under subsection (1) may be made so as to have retrospective effect but must not have effect in relation to any time before 2nd December 2004.
- (5) In particular, regulations under subsection (1) made by virtue of subsection (4) may affect any of the following matters—
  - (a) liability to pay contributions, including liability to pay Class 1 contributions at a reduced rate by virtue of Chapter 2 of Part 3 of the Pensions Act;
  - (b) the amount of any contribution, including the amount of any such reduced rate contribution and of any related rebate under section 37(1D) or 38A(2C) of that Act;
  - (c) entitlement to a contributory benefit or contribution-based jobseeker's allowance;
  - (d) the amount of any such benefit or allowance;
  - (e) entitlement to a statutory payment;
  - (f) the amount of any such payment;
  - (g) liability to make minimum payments (within the meaning of the Pensions Act) to occupational pension schemes;
  - (h) the amount of any such payment;
  - (i) liability to make payments under section 38A(3) of the Pensions Act or to pay minimum contributions under section 39 of that Act;
  - (j) the amount of any such payment or contribution.
- (6) In such a case, where the matter has been determined before the time when the regulations are made, the regulations may provide for the matter to be redetermined accordingly.
- (7) If (ignoring this subsection) the operative provisions would directly or indirectly have effect in any case so as—
  - (a) to remove a person's entitlement to a contributory benefit, contribution-based jobseeker's allowance or statutory payment, or
  - (b) to reduce the amount of any such benefit, allowance or payment to which a person has an entitlement,

those provisions are to be read with such modifications as are necessary to ensure that they do not have that effect.

- (8) For the purposes of subsection (7)—
  - (a) "the operative provisions" are section 4B(7) to (10) and any provision made by virtue of section 4B(2) or under subsection (1) of this section;
  - (b) a person's "entitlement" includes any future entitlement which the person may have.
- (9) The powers conferred by this section are without prejudice to any powers conferred by or by virtue of any other provision of this Act or any other enactment.
- (10) In particular, any modification of any provision of an instrument by regulations made under subsection (1) is without prejudice to any other power to amend or revoke the provisions of the instrument (including the modified provision).
- (11) For the purposes of this section—

Part I - Contributions

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"the commencement day" means the day on which the National Insurance Contributions Act 2006 was passed;

"enactment" includes—

- (a) Northern Ireland legislation, and
- (b) an instrument made under Northern Ireland legislation (as well as an instrument made under an Act);

"statutory payment" means—

- (a) statutory sick pay, statutory maternity pay, [F2 ordinary statutory paternity pay, additional statutory paternity pay] or statutory adoption pay; or
- (b) any other payment prescribed by regulations made by the Treasury with the concurrence of the relevant Northern Ireland department (if any);

"the relevant Northern Ireland department", in relation to regulations made under this section, means each Northern Ireland department responsible for any of the matters to which the regulations relate.]

#### **Textual Amendments**

- F1 Ss. 4B, 4C inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), ss. 2(1), 9
- **F2** Words in s. 4C(11) substituted (1.10.2010) by The Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947), art. 1(3), **Sch. 1 para. 4**; S.R. 2010/295, art. 3(d)

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