



Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART VI

ENFORCEMENT

Unpaid contributions etc.

112 Evidence of non-payment.

[^{F1}(1) A certificate of an authorised officer that any amount by way of contributions, or by way of interest or penalty in respect of contributions, which a person is liable to pay to the [^{F2}Inland Revenue] for any period has not been paid—

- (a) to the officer; or
- (b) to the best of his knowledge and belief, to any other person to whom it might lawfully be paid,

shall until the contrary is proved be sufficient evidence in any proceedings before any court that the sum mentioned in the certificate is unpaid and due.

^{F1}(1A)]

^{F3}(2)

(3) A document purporting to be such a certificate ^{F4}. . . shall be deemed to be such a certificate until the contrary is proved.

(4) A statutory declaration by an officer of the [^{F5}Inland Revenue] that the searches specified in the declaration ^{F6}. . . for a record of the payment of a particular contribution have been made, and that ^{F6}. . . a record of the payment of the contribution in question has not been found, is admissible in any proceedings for an offence as evidence of the facts stated in the declaration.

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- (5) Nothing in subsection (4) above makes a statutory declaration admissible as evidence in proceedings for an offence except in a case where, and to the extent to which, oral evidence to the like effect would have been admissible in those proceedings.
- (6) Nothing in subsections (4) and (5) above makes a statutory declaration admissible as evidence in proceedings for an offence—
- (a) unless a copy of it has, not less than 7 days before the hearing or trial, been served on the person charged with the offence in any manner in which a summons in a summary prosecution may be served; or
 - (b) if that person, not later than 3 days before the hearing or trial or within such further time as the court may in special circumstances allow, gives notice to the prosecutor requiring the attendance at the trial of the person by whom the declaration was made.

[^{F7}(7) In this section “authorised officer” means any officer of the Inland Revenue authorised by them for the purposes of this section.]

Textual Amendments

- F1** S. 112(1)(1A) substituted (6.4.1999) for s. 112(1) by S.I. 1998/1506 (N.I. 10), **art. 58(1)**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III** but the said s. 112(1A) was repealed on the same date by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(3)**, **Sch. 9 Pt. I**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F2** Words in s. 112(1) substituted (6.4.1999) by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(2)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F3** S. 112(2) repealed (6.4.1999) by S.I. 1999/671, **art. 5**, **24(3)**, **Sch. 4 para. 7(3)**; **Sch. 9 Pt. I**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F4** In s. 112(3) words “as is mentioned in subsection (1) or (2) above” inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), **art. 58(2)**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III** and repealed on the same date by S.I. 1999/671, **art. 5**, **24(3)**, **Sch. 4 para. 7(4)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F5** Words in s. 112(4) substituted (6.4.1999) by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(5)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F6** Words in s. 112(4) repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), **art. 58(3)**, **78(2)**, **Sch. 7**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III**
- F7** S. 112(7) substituted (6.4.1999) by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(6)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.) (the original subsection (7) being inserted on the same date by S.I. 1998/1506 (N.I. 10), **art. 58(4)**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III** and that insertion falls by reason of the repeal (6.4.1999) of the inserting provision by S.I. 1999/671, **art. 24(3)**, **Sch. 9**)

113 Recovery of unpaid contributions on prosecution.

- (1) Where—
- (a) a person has been convicted of an offence under section 108(1) above of failing to pay a contribution at or within the time prescribed for the purpose; and
 - (b) the contribution remains unpaid at the date of the conviction,
- he shall be liable to pay to the [^{F8}Inland Revenue] a sum equal to the amount which he failed to pay.

^{F9}(2)

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Textual Amendments

- F8** Words in s. 113 substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 25**; S.R. 1999/149, art. 2(c), **Sch. 2**
- F9** S. 113(2) repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(2), Sch. 6 para. 66, **Sch. 7**; S.R. 1999/102, art. 2(d), **Sch. 1 Pt. III**

114 Proof of previous offences.

- (1) Subject to and in accordance with subsections (2) to (5) below, where a person is convicted of an offence mentioned in section 113(1) ^{F10} . . . above, evidence may be given of any previous failure by him to pay contributions within the time prescribed for the purpose; and in those subsections “the conviction” and “the offence” mean respectively the conviction referred to in this subsection and the offence of which the person is convicted.
- (2) Such evidence may be given only if notice of intention to give it is served with the summons or warrant on which the person appeared before the court which convicted him.
- (3) If the offence is one of failure to pay a Class 1 contribution, evidence may be given of failure on his part to pay (whether or not in respect of the same person) such contributions or any Class 1A [^{F11}or Class 1B] contributions or [^{F12}contributions equivalent] premiums on the date of the offence, or during the [^{F13}6 years] preceding that date.
- (4) If the offence is one of failure to pay a Class 1A contribution, evidence may be given of failure on his part to pay (whether or not in respect of the same person or the same [^{F14}amount]) such contributions, or any Class 1 [^{F15}or Class 1B] contributions or [^{F12}contributions equivalent] premiums, on the date of the offence, or during the [^{F16}6 years] preceding that date.
- [^{F17}(4A) If the offence is one of failure to pay a Class 1B contribution, evidence may be given of failure on his part to pay such contributions, or any Class 1 or Class 1A contributions or contributions equivalent premiums, on the date of the offence, or during the 6 years preceding that date.]
- (5) If the offence—
 - (a) is one of failure to pay Class 2 contributions; ^{F18} . . .
 - ^{F18}(b)evidence may be given of his failure to pay such contributions during those [^{F19}6 years].
- (6) On proof of any matter of which evidence may be given under subsection (3), (4) [^{F20}, (4A)] or (5) above, the person convicted shall be liable to pay to the [^{F21}Inland Revenue] a sum equal to the total of all amounts which he is so proved to have failed to pay and which remain unpaid at the date of the conviction.

Textual Amendments

- F10** Words in s. 114(1) repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1)(2), Sch. 6 para. 67(1), **Sch. 7**; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F11** Words in s. 114(3) inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 67(2)(a)**; S.R. 1998/312, art. 2, **Sch., Pt. III**

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- F12** Words in s. 114(3)(4) substituted (6.4.1997) by S.I. 1995/3213 (N.I. 22), art. 147, **Sch. 3 para. 12(3)**; S.R. 1997/192, **art. 2**
- F13** Words in s. 114(3) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 67(2)(b)**; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F14** Word in s. 114(4) substituted (28.7.2000 with effect as mentioned in s. 78(6) of the amending Act) by 2000 c. 19, **s. 78(6)** (with ss. 79(9), 83(6))
- F15** Words in S. 114(4) inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6**, para. 67(3)(a); S.R. 1998/312, art. 2, **Sch. Pt. III**
- F16** Words in s. 114(4) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 67(3)(b)**; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F17** S. 114(4A) inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 67(4)**; S.R. 1998/312, art. 2, **Sch. Pt. III**
- F18** S. 114(5)(b) and immediately preceding word repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1)(2), **Sch. 6 para. 67(5)(a)**, **Sch. 7**; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F19** Words in s. 114(5) substituted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1), **Sch. 6 para. 67(5)(b)**; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F20** Words in s. 114(6) inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), **art. 78(1)**, **Sch. 6 para. 67(6)**; S.R. 1998/312, art. 2, **Sch. Pt. III**
- F21** Words in s. 114(6) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 26**; S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

115 Unpaid contributions - supplementary.

- (1) Where a person charged with an offence mentioned in section 113(1)^{F22} . . . above is convicted of that offence in his absence under Article 24(2) of the^{M1}Magistrates' Courts (Northern Ireland) Order 1981 then if—
- (a) it is proved to the satisfaction of the court, on oath or in the manner prescribed by magistrates' courts rules under Part IV of that Order, that notice under section 114(2) above has been duly served specifying the other contributions in respect of which the complainant intends to give evidence; and
 - (b) the clerk of petty sessions has received a statement in writing purporting to be made by the accused or by a solicitor acting on his behalf to the effect that if the accused is convicted in his absence of the offence charged he desires to admit failing to pay the other contributions so specified or any of them,
- section 114 above shall have effect as if the evidence had been given and the failure so admitted had been proved, and the court shall proceed accordingly.
- (2) Where a person is convicted of an offence mentioned in section 113(1)^{F22} . . . above and an order is made under the^{M2}Probation Act (Northern Ireland) 1950 placing the offender on probation or discharging him absolutely or conditionally, sections 113 and 114 above, and subsection (1) above, shall apply as if it were a conviction for all purposes.
- (3) Any sum which a person is liable to pay under section 113 or 114 above or under subsection (1) above shall be recoverable from him as a penalty.
- (4) Sums recovered by the [^{F23}Inland Revenue] under the provisions mentioned in subsection (1) above, so far as representing contributions of any class, are to be treated for all purposes of the Contributions and Benefits Act and this Act (including in particular the application of section 142 below) as contributions of that class received by the [^{F23}Inland Revenue].

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- (5) Without prejudice to subsection (5) above, in so far as such sums represent primary Class 1 or Class 2 contributions, they are to be treated as contributions paid in respect of the person in respect of whom they were originally payable; and enactments relating to earnings factors shall apply accordingly.

Textual Amendments

- F22** Words in s. 115(1)(2) repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 78(1)(2), Sch. 6 para. 68, Sch. 7; S.R. 1999/102, art. 2(d), **Sch. Pt. III**
- F23** Words in s. 115(4) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 27**; S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

Marginal Citations

- M1** S.I. 1981/1675 (N.I. 26).
M2 1950 c. 7 (N.I.).

[^{F24}115A Recovery of contributions, etc.

- (1) If—
- a person is served at any time with a copy of a certificate under section 112(1) above; and
 - he neglects or refuses to pay the contributions, interest or penalty to which the certificate relates within 30 days of that time,
- the Judgments Enforcement (Northern Ireland) Order 1981 (“the 1981 Order”) shall apply in relation to the amount in respect of which the certificate was issued, to the extent that it remains unpaid, as a money judgment, but subject to subsections (2) and (3) below, and such amount unpaid shall be enforceable by the Enforcement of Judgments Office on an application to it by the [^{F25}Inland Revenue]].
- (2) Without prejudice to Article 141 of the 1981 Order (power to make Judgment Enforcement Rules) the [^{F25}Inland Revenue] may, with the consent of the Lord Chancellor, make such regulations with respect to the enforcement by the Enforcement of Judgments Office of amounts unpaid on certificates under section 112(1) above as it considers appropriate.
- (3) Regulations made under subsection (2) above may, in particular, provide for the modification of any provision made by or under the 1981 Order in its application to certificates under section 112(1) above.
- (4) In subsection (3) above, “modification” includes the making of additions, omissions or amendments.

Textual Amendments

- F24** S. 115A inserted (10.3.1999 for certain purposes, otherwise 6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 59; S.R. 1999/102, art. 2(b), **Sch. Pt. II**
- F25** Words in s. 115A(1)(2) substituted (1.4.1999) by S.I. 1999/671, art. 5, **Sch. 4 para. 8**; S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)

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[^{F26}115B Liability of directors, etc. for company's contributions.

- (1) This section applies to contributions which a body corporate is liable to pay, where—
 - (a) the body corporate has failed to pay the contributions at or within the time prescribed for the purpose; and
 - (b) the failure appears to the [^{F27} Inland Revenue] to be attributable to fraud or neglect on the part of one or more individuals who, at the time of the fraud or neglect, were officers of the body corporate (“culpable officers”).
- (2) The [^{F27} Inland Revenue] may issue and serve on any culpable officer a notice (a “personal liability notice”)—
 - (a) specifying the amount of the contributions to which this section applies (“the specified amount”);
 - (b) requiring the officer to pay to the [^{F27} Inland Revenue]—
 - (i) a specified sum in respect of that amount; and
 - (ii) specified interest on that sum; and
 - (c) where that sum is given by paragraph (b) of subsection (3) below, specifying the proportion applied by the [^{F27} Inland Revenue] for the purposes of that paragraph.
- (3) The sum specified in the personal liability notice under subsection (2)(b)(i) above shall be—
 - (a) in a case where there is, in the opinion of the [^{F27} Inland Revenue], no other culpable officer, the whole of the specified amount; and
 - (b) in any other case, such proportion of the specified amount as, in the opinion of the [^{F27} Inland Revenue], the officer’s culpability for the failure to pay that amount bears to that of all the culpable officers taken together.
- (4) In assessing an officer’s culpability for the purposes of subsection (3)(b) above, the [^{F27} Inland Revenue] may have regard both to the gravity of the officer’s fraud or neglect and to the consequences of it.
- (5) The interest specified in the personal liability notice under subsection (2)(b)(ii) above shall be at the prescribed rate and shall run from the date on which the notice is issued.
- (6) An officer who is served with a personal liability notice shall be liable to pay to the [^{F27} Inland Revenue] the sum and the interest specified in the notice under subsection (2) (b) above.
- (7) Where, after the issue of one or more personal liability notices, the amount of contributions to which this section applies is reduced by a payment made by the body corporate—
 - (a) the amount that each officer who has been served with such a notice is liable to pay under this section shall be reduced accordingly;
 - (b) the [^{F27} Inland Revenue] shall serve on each such officer a notice to that effect; and
 - (c) where the reduced liability of any such officer is less than the amount that he has already paid under this section, the difference shall be repaid to him together with interest on it at the prescribed rate.
- (8) Any amount paid under a personal liability notice shall be deducted from the liability of the body corporate in respect of the specified amount.
- (9) In this section—

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“contributions” includes any interest or penalty in respect of contributions;

“officer”, in relation to a body corporate, means—

- (a) any director, manager, secretary or other similar officer of the body corporate, or any person purporting to act as such; and
- (b) in a case where the affairs of the body corporate are managed by its members, any member of the body corporate exercising functions of management with respect to it or purporting to do so;

“the prescribed rate” means the rate from time to time prescribed under paragraph 6 of Schedule 1 to the Contributions and Benefits Act for the purposes of the corresponding provision of that paragraph, that is to say—

- (a) in relation to subsection (5) above, sub-paragraph (2)(a);
- (b) in relation to subsection (7) above, sub-paragraph (2)(b).

Textual Amendments

- F26** S. 115B inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 60; S.R. 1999/102, art. 2(d), Sch. Pt. III
- F27** Words in s. 115B substituted (1.4.1999) by S.I. 1999/671, art. 5, Sch. 4 para. 10(2); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6 of the said S.R.)

Modifications etc. (not altering text)

- C1** S. 115B applied with modifications (5.10.1999) by 1999 c. 10, ss. 11(1)(2), 20(2)

[^{F28}115C Appeals in relation to personal liability notices.

- (1) No appeal shall lie in relation to a notice except as provided by this personal liability section.
- (2) An individual who is served with a personal liability notice may appeal to [^{F29}the Special Commissioners]] against [^{F30}the Inland Revenue’s] decision as to the issue and content of the notice on the ground that—
 - (a) the whole or part of the amount specified under subsection (2)(a) of section 115B above (or the amount so specified as reduced under subsection (7) of that section) does not represent contributions to which that section applies;
 - (b) the failure to pay that amount was not attributable to any fraud or neglect on the part of the individual in question;
 - (c) the individual was not an officer of the body corporate at the time of the alleged fraud or neglect; or
 - (d) the opinion formed by [^{F30}the Inland Revenue] under subsection (3)(a) or (b) of that section was unreasonable.
- (3) [^{F30}The Inland Revenue] shall give a copy of any notice of an appeal under this section, within 28 days of the giving of the notice, to each other individual who has been served with a personal liability notice.
- (4) On an appeal under this section, the burden of proof as to any matter raised by a ground of appeal shall be on [^{F30}the Inland Revenue].
- (5) Where an appeal under this section—
 - (a) is brought on the basis of evidence not considered by [^{F30}the Inland Revenue], or on the ground mentioned in subsection (2)(d) above; and

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(b) is not allowed on some other basis or ground,
the [^{F31}Special Commissioners shall either dismiss the appeal or remit the case to the Inland Revenue, with any recommendations the Special Commissioners see fit to make, for the Inland Revenue to consider whether to vary their] decision as to the issue and content of the personal liability notice.

(6) In this section—

^{F32}

“officer”, in relation to a body corporate, has the same meaning as in section 115B above;

“personal liability notice” has the meaning given by subsection (2) of that section;

^{F32}

[^{F33}“the Special Commissioners” means the Commissioners for the special purposes of the Income Tax Acts;

“vary” means vary under regulations made under Article 9 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.]

Textual Amendments

- F28** S. 115C inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), art. 60; S.R. 1999/102, art. 2(d), Sch. Pt. III
- F29** Words in s. 115C(2) substituted (1.4.1999) by S.I. 1999/671, art. 5, Sch. 4 para. 10(3); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6 of that S.R.)
- F30** Words in s. 115C(2) substituted (1.4.1999) by S.I. 1999/671, art. 5, Sch. 4 para. 10(1)(3); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6 of that S.R.)
- F31** Words in s. 115C(5) substituted (1.4.1999) by S.I. 1999/671, art. 5, 24(3), Sch. 4 para. 10(4); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6 of that S.R.)
- F32** Definitions in s. 115C(6) repealed (1.4.1999) by S.I. 1999/671, arts. 5, 24(3), Sch. 4 para. 10(5), Sch. 9 Pt. I; S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6 of that S.R.)
- F33** Definitions in s. 115C(6) inserted (1.4.1999) by S.I. 1999/671, art. 5, Sch. 4 para. 10(5); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6 of that S.R.)

Modifications etc. (not altering text)

- C2** S. 115C applied with modifications (5.10.1999) by 1999 c. 10, ss. 11(1)(2), 20(2)

VALID FROM 22/11/2000

[^{F34}115C Interpretation of Part VI

- (1) In this Part “ the relevant social security legislation ” means the provisions of any of the following, except so far as relating to contributions, working families’ tax credit, disabled person’s tax credit, statutory sick pay or statutory maternity pay, that is to say-
- (a) the Contributions and Benefits Act;
 - (b) this Act;
 - (c) the Pensions Act, except Part III;
 - (d) Article 9 of the Social Security (Incapacity for Work) (Northern Ireland) Order 1994;
 - (e) the Jobseekers (Northern Ireland) Order 1995;
 - (f) the Social Security (Recovery of Benefits) (Northern Ireland) Order 1997;

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- (g) Parts II and V of the Social Security (Northern Ireland) Order 1998;
 - (h) Part VI of the Welfare Reform and Pensions (Northern Ireland) Order 1999;
 - (i) the Social Security Pensions (Northern Ireland) Order 1975;
 - (j) the Social Security Act 1973;
 - (k) any statutory rule or statutory instrument made, or having effect as if made, under any statutory provision specified in paragraphs (a) to (j) above.
- (2) In this Part “ authorised officer ” means a person acting in accordance with any authorisation for the purposes of this Part which is for the time being in force in relation to him.
- (3) For the purposes of this Part -
- (a) references to a document include references to anything in which information is recorded in electronic or any other form;
 - (b) the requirement that a notice given by an authorised officer be in writing shall be taken to be satisfied in any case where the contents of the notice-
 - (i) are transmitted to the recipient of the notice by electronic means; and
 - (ii) are received by him in a form that is legible and capable of being recorded for future reference.
- (4) In this Part “premises” includes—
- (a) moveable structures and vehicles, vessels, aircraft and hovercraft;
 - (b) installations that are offshore installations for the purposes of the Mineral Workings (Offshore Installations) Act 1971; and
 - (c) places of all other descriptions whether or not occupied as land or otherwise,
- and references in this Part to the occupier of any premises shall be construed, in relation to premises that are not occupied as land, as references to any person for the time being present at the place in question.
- (5) In this Part—
- “benefit” includes any allowance, payment, credit or loan;
 - “benefit offence” means a criminal offence committed in connection with a claim for benefit under a provision of the relevant social security legislation, or in connection with the receipt or payment of such a benefit; and
 - “compensation payment” has the same meaning as in the Social Security (Recovery of Benefits) (Northern Ireland) Order 1997.
- (6) In this Part—
- (a) any reference to a person authorised to carry out any function relating to housing benefit shall include a reference to a person providing services relating to that benefit directly or indirectly to the Housing Executive; and
 - (b) any reference to the carrying out of a function relating to housing benefit shall include a reference to the provision of any services relating to it.]

Textual Amendments

F34 S. 115CA inserted (22.11.2000 for certain purposes, otherwise 2.4.2001) by 2000 c. 4 (N.I.), s. 58, **Sch. 6 para. 8** (with s. 66(6)); S.R. 2000/358, art. 2, **Sch. Pt. I**; S.R. 2001/141, art. 2(1), **Sch. Pt. I**

Status:

Point in time view as at 28/07/2000. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

Social Security Administration (Northern Ireland) Act 1992, Cross Heading: Unpaid contributions etc. is up to date with all changes known to be in force on or before 12 June 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.