



Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART XI

FINANCE

145 Adjustments between National Insurance Fund and Consolidated Fund.

[^{F1}(1) There shall be made out of the National Insurance Fund into the Consolidated Fund, or [^{F2}by the Department out of money appropriated by Measure to the Inland Revenue for payment into the National Insurance Fund]—

(a) such payments by way of adjustment as the Department determines (in accordance with any directions of the Department of Finance and Personnel) to be appropriate in consequence of the operation of any statutory provision relating to—

^{F3}(i)

^{F3}(ii)

(iii) the repayment or offsetting of benefit as defined in section 121 of the Contributions and Benefits Act or other payments; and

(b) such payments by way of adjustment as the Inland Revenue determine to be appropriate in consequence of the operation of any statutory provision relating to—

(i) statutory sick pay; ^{F4} . . .

(ii) statutory maternity pay.

[^{F5}(iii) ordinary statutory paternity pay;

(iv) additional statutory paternity pay; and]

(v) statutory adoption pay.]

(2) Where any such payments as are specified in subsection (3) below fall to be made by way of adjustment, then, subject to subsection (4) below,—

(a) the amount of the payments to be made shall be taken to be such, and

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(b) payments on account of them shall be made at such times and in such manner, as may be determined [^{F6}by the appropriate authority].

[^{F7}(2A) In subsection (2) above “the appropriate authority” means—

- (a) the Department, in relation to payments falling to be made by it, or
- (b) the Inland Revenue, in relation to payments falling to be made by them;

and any determination by the Department under that subsection must be made in accordance with any directions given by the Department of Finance and Personnel.]

(3) The payments mentioned in subsection (2) above are the following, that is to say—

- (a) any such payments falling to be made by way of adjustment under [^{F8}subsection (1) (b)] above;
- (b) any such payments falling to be made by way of adjustment in consequence of the operation of any enactment or regulations relating to child benefit—
 - (i) out of the National Insurance Fund into the Consolidated Fund, or
 - (ii) into the National Insurance Fund out of money appropriated by Measure; and
- (c) any such payments falling to be made by way of adjustment in circumstances other than those mentioned in subsection (1) or paragraph (b) above—
 - (i) out of the National Insurance Fund either to the Department or another government department or into the Consolidated Fund; or
 - (ii) into the National Insurance Fund out of money appropriated by Measure.

(4) In relation to payments falling within paragraph (a) or (c) of subsection (3) above, subsection (2) above only applies in such cases or classes of case as may be [^{F9}specified-

- (a) in relation to payments falling to be made by the Department, by the Department by order made with the concurrence of the Inland Revenue, or
- (b) in relation to payments falling to be made by the Inland Revenue, by the Inland Revenue by order].

[^{F10}(5) There shall be paid out of the National Insurance Fund into the Consolidated Fund, at such times and in such manner as the Treasury may direct—

- (a) such sums as the Inland Revenue may estimate to be the amount of the administrative expenses incurred by them as mentioned in section 143(2)(a) above [^{F11}, or in carrying into effect any][^{F12}relevant legislation], excluding any expenses which the Treasury may direct, or any statutory provision may require, to be excluded from the Inland Revenue’s estimate under this subsection, and
- (b) such sums as the Department may estimate (in accordance with any directions given by the Department of Finance and Personnel) to be the amount of the administrative expenses incurred as mentioned in section 143(2)(a) [^{F13}or (aa)] above by any government department other than the Inland Revenue, excluding the expenses specified in subsection (6) below.

[There shall be excluded from the estimate under subsection (5)(a) above any expenses [^{F14}(5A) attributable to the carrying into effect of provisions of this Act so far as relating to state pension credit.]

[In subsection (5)(a) “relevant legislation” means— [^{F15}(5B)

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- (a) legislation relating to ordinary statutory paternity pay, additional statutory paternity pay or statutory adoption pay,
 - (b) the National Insurance Contributions Act 2014, or
 - (c) the National Insurance Contributions Act 2015.]
- (6) The expenses excluded from the estimate under subsection (5)(b) above are —
- (a) expenses attributable to the carrying into effect of provisions of the Contributions and Benefits Act or this Act relating to [^{F16}state pension credit [^{F17}, income-related employment and support allowance] or] the benefits which by virtue of section 143(2) above are payable out of money appropriated by Measure; and
 - (b) any other category of expenses which the Department of Finance and Personnel may direct, or any statutory provision may require, to be excluded from the Department’s estimate under subsection (5)(b) above;
- but none of the administrative expenses of the Christmas bonus shall be excluded from that estimate by virtue of paragraph (a) or (b) above.
- (7) In this section “Consolidated Fund” means the Consolidated Fund of Northern Ireland or the Consolidated Fund of the United Kingdom as appropriate.]

Textual Amendments

- F1** S. 145(1) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(2)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F2** Words in s. 145(1) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 47(2)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F3** S. 145(1)(a)(i)(ii) omitted (retrospective to 5.10.1999) by virtue of 1999 c. 30, s. 81, **Sch. 11 para. 18** (the amendments being in place of those made by 1999 c. 10, **Sch. 3 para. 49(3)**); and those same subparas. repealed (6.4.2000) by 1999 c. 30, s. 88, **Sch. 13 Pt. VII**; S.I. 1999/3420, art. 4
- F4** Word at the end of s. 145(1)(b)(i) repealed (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)), arts. 1(2)(3), **art. 7(2)(a)(i)**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F5** S. 145(1)(b)(iii)-(v) substituted for s. 145(1)(b)(iii)-(iv) (1.10.2010) by The Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947), art. 1(3), **Sch. 1 para. 26(2)**; S.R. 2010/295, art. 3(d)
- F6** Words in s. 145(2) substituted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(3)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F7** S. 145(2A) inserted (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(4)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F8** Words in s. 145(3)(a) substituted (retrospective to 5.10.1999) by 1999 c. 30, s. 81, **Sch. 11 para. 18** (the amendment being in place of that made by 1999 c. 10, **Sch. 3 para. 49(3)**)
- F9** S. 145(4)(a)(b) substituted for words in s. 145(4) (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 47(3)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F10** S. 145(5)-(7) substituted for s. 145(5) (24.3.1999 for certain purposes, otherwise 1.4.1999) by S.I. 1999/671, arts. 1(2), 3(1), **Sch. 1 para. 33(6)** (subject to transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6 of the said S.R.)
- F11** Words in s. 145(5)(a) inserted (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)), **art. 7(2)(b)**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F12** Words in s. 145(5)(a) substituted (12.2.2015) by National Insurance Contributions Act 2015 (c. 5), s. **7(2)(a)**

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- F13** Words in s. 145(5)(b) inserted (1.12.2000) by S.I. 1999/3147 (N.I. 11), art. 74, **Sch. 9 para. 16** (with art. 75); S.R. 2000/133, art. 2(3)(d), **Sch. Pt. IV**
- F14** S. 145(5A) inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act (Northern Ireland) 2002 (c. 14), ss. 14, 21(2), **Sch. 2 Pt. 2 para. 16(a)**; S.R. 2002/366, **art. 2(1)**; S.R. 2003/373, art. 2
- F15** S. 145(5B) inserted (12.2.2015) by National Insurance Contributions Act 2015 (c. 5), **s. 7(2)(b)**
- F16** Words in s. 145(6)(a) inserted (2.12.2002 for certain purposes, 6.10.2003 in so far as not already in force) by State Pension Credit Act (Northern Ireland) 2002 (c. 14), ss. 14, 21(2), **Sch. 2 Pt. 2 para. 16(b)**; S.R. 2002/366, **art. 2(1)**; S.R. 2003/373, art. 2
- F17** Words in s. 145(6)(a) inserted (27.10.2008) by Welfare Reform Act (Northern Ireland) 2007 (c. 2), s. 60(1), **Sch. 3 para. 4(23)**; S.R. 2008/276, art. 2(2)(d), Sch. Pt. 2

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