

## SCHEDULES

### SCHEDULE 6

#### CONSEQUENTIAL AMENDMENTS

#### PART 2

#### OTHER ENACTMENTS

*Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7)*

- 198 (1) Amend section 10A (Class 1B National Insurance contributions) as follows.
- (2) In subsection (1) for “emoluments” substitute “general earnings”.
  - (3) In subsection (2)(a) for “the emoluments included” substitute “the general earnings included”.
  - (4) In subsection (4) for “Emoluments are chargeable emoluments” substitute “General earnings are chargeable emoluments”.
  - (5) In subsection (5) for “emoluments” in both places where it occurs substitute “general earnings”.