

Status: Point in time view as at 31/12/2015.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Cross Heading: Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) is up to date with all changes known to be in force on or before 15 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)

SCHEDULES

SCHEDULE 6 **U.K.**

CONSEQUENTIAL AMENDMENTS

PART 2 **U.K.**

OTHER ENACTMENTS

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

- 190 The Social Security Contributions and Benefits (Northern Ireland) Act 1992 is amended as follows.
- 191 In section 1 (outline of contributory system), in subsection (2)(bb) for “*emoluments*” substitute “*general earnings*”.
- 192 In section 2 (categories of earners), in subsection (1)(a) for “*emoluments chargeable to income tax under Schedule E*” substitute “*general earnings*”.
- 193 (1) Amend section 4 (payments treated as remuneration and earnings) as follows.
- (2) For subsection (4)(a) substitute—
- “(a) the amount of any gain calculated under section 479 or 480 of ITEPA 2003 in respect of which an amount counts as employment income of the earner under section 476 or 477 of that Act (charge on exercise, assignment or release of share option);”.
- (3) In subsection (4)(b) for “*section 313 of the 1988 Act*” substitute “*section 225 or 226 of ITEPA 2003*”.
- (4) In subsection (6)(a) for “*Schedule E*” substitute “*the employment income Parts of ITEPA 2003*”.
- 194 In section 7(1)(b) (meaning of “*secondary contributor*”) for “*emoluments*” in both places where it occurs substitute “*general earnings*”.
- 195 (1) Amend section 10 (Class 1A National Insurance contributions: benefits in kind etc.) as follows.
- (2) For subsection (1)(a) substitute—
- “(a) for any tax year an earner is chargeable to income tax under ITEPA 2003 on an amount of general earnings received by him from any employment (“*the relevant employment*”),”.
- (3) For subsection (1)(b) substitute—
- “(b) the relevant employment is both—
- (i) employed earner’s employment, and

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(ii) an employment, other than an excluded employment, for the purposes of the benefits code (see Chapter 2 of Part 3 of ITEPA 2003),”.

(4) In subsection (1)(c) for “emolument” substitute “ general earnings ”.

(5) In subsection (1), in the words after paragraph (c) for “emolument” substitute “ general earnings ”.

(6) In subsection (2)(b) for “emolument” substitute “ general earnings ”.

(7) In subsection (4)—

- (a) for “emolument” substitute “ general earnings ”;
- (b) for “it” substitute “ them ”.

(8) In subsection (6) for “emolument” substitute “ general earnings ”.

(9) For subsection (7) substitute—

“(7) In calculating for the purposes of this section the amount of general earnings received by an earner from an employment, a deduction under any of the excluded provisions is to be disregarded.

This subsection does not apply in relation to a deduction if subsection (7A) applies in relation to it.

(7A) Where—

- (a) a deduction in respect of a matter is allowed under an excluded provision, and
- (b) the amount deductible is at least equal to the whole of any corresponding amount which would (but for this section) fall by reference to that matter to be included in the general earnings mentioned in subsection (7),

the whole of the corresponding amount shall be treated as not included.

(7B) For the purposes of subsections (7) and (7A) “excluded provision” means—

- (a) any provision of Chapter 2 of Part 5 of ITEPA 2003 (deductions for employee’s expenses) other than section 352 (limited deduction for agency fees paid by entertainers), and
- (b) any provision of Chapter 5 of Part 5 of ITEPA 2003 (deductions for earnings representing benefits or reimbursed expenses).”

(10) For subsection (8)(a) substitute—

“(a) modify the effect of subsections (7) and (7A) above by amending subsection (7B) so as to include any enactment contained in the Income Tax Acts within the meaning of “excluded provision”; or”.

(11) In subsection (8)(b)—

- (a) for “subsection (7)” substitute “ subsections (7) to (7B) ”;
- (b) for “under Schedule E” substitute “ on employment income ”.

(12) In subsection (9)(a) for “emoluments” substitute “ general earnings ”.

(13) Omit subsection (10).

196 (1) Amend section 10ZA (liability of third party provider of benefits in kind) as follows.

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- (2) In subsection (1)(a) for “an emolument” substitute “ general earnings ”.
 - (3) Amend subsection (1)(b) as follows—
 - (a) for “the emolument, in so far as it is one in respect of which” substitute “ the general earnings, in so far as they are ones in respect of which ”;
 - (b) for “consists” substitute “ consist ”.
 - (4) In subsection (2), in the words after paragraph (b) for “an emolument” substitute “ general earnings ”.
 - (5) In subsection (6) for “section 168(4) of the Income and Corporation Taxes Act 1988” substitute “ section 721(5) of ITEPA 2003 ”.
- 197
- (1) Amend section 10ZB (non-cash vouchers provided by third parties) as follows.
 - (2) In subsection (2)(a) for the words from “employment” to the end of the paragraph substitute “ employment which is an excluded employment for the purposes of the benefits code, and ”.
 - (3) In subsection (2)(b) for “if that Chapter did apply to that employment” substitute “ if that employment were not an excluded employment ”.
 - (4) In subsection (2), in the words following paragraph (b) for “as if that employment were employment to which that Chapter applied” substitute “ as if that employment were not an excluded employment ”.
 - (5) In subsection (3) for “section 141 of the Income and Corporation Taxes Act 1988” substitute “ section 84 of ITEPA 2003 ”.
- 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 ”.
- 199
- (1) Amend section 121(1) (interpretation of Parts 1 to 6 and supplementary provisions) as follows.
 - (2) Insert the following definitions in the appropriate places—
 - ““the benefits code” has the meaning given by section 63(1) of ITEPA 2003;”
 - ““the employment income Parts of ITEPA 2003” means Parts 2 to 7 of that Act;”
 - ““excluded employment” has the meaning given by section 63(4) of ITEPA 2003;”
 - ““general earnings” has the meaning given by section 7 of ITEPA 2003 and accordingly sections 3 and 112 of this Act do not apply in relation to the word “earnings” when used in the expression “general earnings”;”

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““ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003;”.

- (3) In the definition of “PAYE settlement agreement” for “section 206A of the Income and Corporation Taxes Act 1988” substitute “ Chapter 5 of Part 11 of ITEPA 2003 ”.
- 200 In section 125(5)(a)(ii) (trade disputes) for “emoluments in pursuance of section 203 of the Income and Corporation Taxes Act 1988 (PAYE)” substitute “ taxable earnings (as defined by section 10 of the Income Tax (Earnings and Pensions) Act 2003) under PAYE regulations ”.
- 201 (1) Amend section 146(2) (interpretation of Part 10) as follows.
- (2) In paragraph (b) of the definition of “unemployability supplement or allowance”—
- (a) in sub-paragraph (ii) for “section 315(1) of the Income and Corporation Taxes Act 1988” substitute “ section 641 of the Income Tax (Earnings and Pensions) Act 2003 ”;
 - (b) omit sub-paragraph (v).
- (3) In paragraph (b) of the definition of “war disablement pension”, for “subsection (1) of section 315 of the Income and Corporation Taxes Act 1988” substitute “ any of paragraphs (a) to (f) of section 641(1) of the Income Tax (Earnings and Pensions) Act 2003 ”.
- (4) In the definition of “war widow’s pension” for “subsection (2)(e) of the said section 315” substitute “ section 641(1)(e) or (f) of the Income Tax (Earnings and Pensions) Act 2003 ”.
- 202 In section 159(1) (interpretation of Part 11), in paragraph (a) of the definition of “employee” for “emoluments chargeable to income tax under Schedule E” substitute “ general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003) ”.
- 203 In section 167(1) (interpretation of Part 12), in paragraph (a) of the definition of “employee” for “emoluments chargeable to income tax under Schedule E” substitute “ general earnings (as defined by section 7 of the Income Tax (Earnings and Pensions) Act 2003) ”.
- 204 In Schedule 1 (supplementary provisions relating to contributions of Classes 1, 1A, 1B, 2 and 3)—
- (a) in paragraph 6(1)(a) for “regulations under section 203 of the Income and Corporation Taxes Act 1988 (PAYE)” substitute “ PAYE regulations ”;
 - (b) in paragraph 6(1)(b) for “regulations under that section” substitute “ PAYE regulations ”;
 - (c) in paragraph 6(7) for “regulations made under section 203 of the Income and Corporation Taxes Act 1988 (PAYE)” substitute “ PAYE regulations ”;
 - (d) in paragraph 7(1)(a) for “regulations made by [^{F1}an officer of Revenue and Customs] under section 203(2) or” substitute “ PAYE regulations or regulations made under section ”; and
 - (e) in paragraph 7B(1) for “regulations under section 203 of the Income and Corporation Taxes Act 1988 (PAYE)” substitute “ PAYE regulations ”.

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Textual Amendments

- F1** Words in Act substituted (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\), s. 53\(1\)](#), [Sch. 4 para. 102\(1\)](#); S.I. 2005/1126, art. 2(2)(h)

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