

*These notes refer to the National Insurance Contributions and Statutory Payments Act 2004 (c.3) which received Royal Assent on 13 May 2004*

# **NATIONAL INSURANCE CONTRIBUTIONS AND STATUTORY PAYMENTS ACT 2004**

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## **EXPLANATORY NOTES**

### **BACKGROUND TO THE ACT**

#### ***Recovery of unpaid contributions by distraint in Northern Ireland***

##### ***Current position***

30. The Inland Revenue does not have the same rights to use distraint to recover unpaid contributions in Northern Ireland as it does in England and Wales.
31. Section 115A(1) of the Social Security Administration (Northern Ireland) Act 1992 (SSA(NI)A 1992) provides that the Judgments Enforcement (Northern Ireland) Order 1981 applies:
  - where a person is served with a certificate under section 112(1) of that Act; and
  - he neglects or refuses to pay contributions, interest or penalty to which the certificate relates within 30 days.

The amount unpaid is then enforceable as a money judgment by the Enforcement of Judgments Office on an application to it by the Inland Revenue.

##### ***Effect of the measure***

32. [Section 6\(1\)](#) provides for authorised officers of the Inland Revenue to take distraint action in their own right in Northern Ireland and for the powers they can call upon to levy distraint to be consistent with those which apply in England and Wales.