



National Insurance Contributions Act 2006

2006 CHAPTER 10

Power to make provision in consequence of retrospective tax legislation

4 Class 1A contributions: power to make provision in consequence of retrospective tax legislation: Northern Ireland

- (1) After section 10ZB of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) insert—

“10ZC Class 1A contributions: power to make provision in consequence of retrospective tax legislation

- (1) The Treasury may by regulations make such provision as appears to the Treasury to be expedient for any purpose of the law relating to Class 1A contributions in consequence of any relevant retrospective tax provision—
- (a) which is passed or made at or before the time when the regulations are made, or
 - (b) which may be passed or made after that time.
- (2) “Relevant retrospective tax provision” means a provision of the Income Tax Acts which—
- (a) has retrospective effect, and
 - (b) affects the amount of general earnings received by an earner from an employment on which he is chargeable to income tax under the employment income Parts of ITEPA 2003 for a tax year.
- (3) It does not matter whether the relevant retrospective tax provision was passed or made before the commencement day.
- (4) Regulations under this section may, in particular, make provision—
- (a) modifying any provision of any enactment (including this Act and any enactment passed or made on or after the commencement day);
 - (b) for any provision of any such enactment to apply in such cases, and with such modifications (if any), as the regulations may prescribe.

Status: This is the original version (as it was originally enacted).

- (5) Regulations under this section may be made so as to have retrospective effect but must not have effect in relation to any time before 2nd December 2004.
 - (6) In particular, regulations under this section made by virtue of subsection (5)—
 - (a) may affect matters determined before the time when the regulations are made, and
 - (b) may provide for those matters to be redetermined accordingly.
 - (7) Regulations under this section—
 - (a) may not impose any liability to pay a Class 1A contribution, and
 - (b) may not increase the amount of any Class 1A contribution.
 - (8) The powers conferred by this section are without prejudice to—
 - (a) any liability to pay a Class 1A contribution which arises by virtue of any relevant retrospective tax provision, and
 - (b) any powers conferred by or by virtue of any other provision of this Act or any other enactment.
 - (9) In particular, any modification of any provision of an instrument by regulations under this section is without prejudice to any other power to amend or revoke the provisions of the instrument (including the modified provision).
 - (10) For the purposes of this section—
 - “the commencement day” means the day on which the National Insurance Contributions Act 2006 was passed;
 - “enactment” includes an instrument made under an Act.”
- (2) In section 172 of that Act (parliamentary control of statutory instruments), in subsection (11A), before “11(3)” insert “10ZC,”.