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STATUTORY INSTRUMENTS

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**1992 No. 808**

**NORTHERN IRELAND**

**The Industrial Relations (Northern Ireland  
Consequential Amendment) Order 1992**

*Made - - - - 16th March 1992*

*Coming into force in accordance with Article 1(2)*

At the Court at Buckingham Palace, the 16th day of March 1992

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, Her Majesty, in exercise of the powers conferred by section 38(2) of the Northern Ireland Constitution Act 1973(1) as extended by paragraph 1(7) of Schedule 1 to the Northern Ireland Act 1974(2), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

**Title, commencement and extent**

1.—(1) This Order may be cited as the Industrial Relations (Northern Ireland Consequential Amendment) Order 1992.

(2) This Order shall come into force on the day appointed under Article 1(2) of the Industrial Relations (Northern Ireland) Order 1992(3) for the coming into operation of Article 5 of that Order.

(3) This Order extends to the whole of the United Kingdom.

**Amendment of Income and Corporation Taxes Act 1988**

2. In section 467(4) of the Income and Corporation Taxes Act 1988(4) for paragraph (ba) there shall be substituted the following paragraphs—

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(1) 1973 c. 36; section 38 was amended by paragraph 6 of Schedule 2 to the Northern Ireland Act 1982 (c. 38).  
(2) 1974 c. 28.  
(3) S.I.1992/807 (N.I. 5).  
(4) 1988 c. 1; section 467(4) was amended by the Finance Act 1991 (c. 31), section 74(5).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- “(ba) any trade union the name of which is entered in the list of trade unions maintained by the Certification Officer for Northern Ireland under Article 5 of the Industrial Relations (Northern Ireland) Order 1992;
- (bb) any employers' association the name of which is entered in the list of employers' associations maintained by the Certification Officer for Northern Ireland under Article 5 of the Industrial Relations (Northern Ireland) Order 1992 and which immediately before the coming into operation of that Article was a trade union for the purposes of this section; and”.

*G. I. de Deney*  
Clerk of the Privy Council

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order makes an amendment to the Income and Corporation Taxes Act 1988 which is consequential on changes in the law relating to the definition and status of trade unions and employers' associations in Northern Ireland contained in Part II of the Industrial Relations (Northern Ireland) Order 1992.