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STATUTORY INSTRUMENTS

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**1991 No. 2294**

**The Social Security (Contributions)  
(Northern Ireland) Order 1991**

**Computation, collection and recovery**

4.—(1) In the 1975 Act—

- (a) in paragraph (a) of section 1(4) (which introduces Schedule 1, containing supplementary provisions relating to contributions); and
- (b) in the heading for Schedule 1, after “Classes 1,” there is inserted “1A,”.

(2) The following paragraph is inserted after paragraph 4 of that Schedule—

**“Class 1A contributions where car made available by reason of more than one employment**

**4A.** Regulations may modify section 4A above in relation to cases where a car is made available by reason of two or more employed earner’s employments under different employers.”.

(3) In paragraph 5 of that Schedule (power to combine collection of contributions with tax)—

- (a) in sub-paragraph (1)(a) after “Class 1” there is inserted “, Class 1A”; and
- (b) in sub-paragraph (1A)—
  - (i) after “Class 1”, in each place where it occurs, there is inserted “or Class 1A”; and
  - (ii) in paragraph (a) after “(being” there is inserted “, in the case of Class 1 contributions,”.

(4) In sub-paragraph (11)(a) of paragraph 5A of that Schedule (special penalties in the case of certain returns) after “Class 1” there is inserted “and Class 1A”.

(5) In paragraph 6(1) of that Schedule (general regulation-making powers)—

- (a) the following paragraph is inserted after paragraph (a)—
  - “(aa) for requiring persons to maintain, in such form and manner as may be prescribed, records of such matters as may be prescribed for the purpose of enabling the incidence of liability for Class 1A contributions to be determined, and to retain the records for so long as may be prescribed;”;

(b) in paragraph (g) for from “enabling” to the end there is substituted

“enabling—

- (i) the whole or part of any payment of secondary Class 1 contributions to be treated as a payment of Class 1A contributions;
  - (ii) the whole or part of any payment of Class 1A contributions to be treated as a payment of secondary Class 1 contributions or Class 2 contributions;
  - (iii) the whole or part of any payment of Class 2 contributions to be treated as a payment of secondary Class 1 contributions or Class 1A contributions;”;
- and

(c) after paragraph (gg) there is inserted—

“(ggg) for the repayment in prescribed cases, of a prescribed part of any Class 1A contribution as to which the Department is satisfied in the light of information of a kind mentioned in section 4A(6)(a), or (c) above that has become available to it, that too much has been paid;”.

(6) In section 142 of the 1975 Act (proof of previous offences)—

(a) in subsection (3) after “contributions,” there is inserted “or any Class 1A contributions”;

(b) the following subsection is inserted after that subsection—

“(3A) If the offence is one of failure to pay a Class 1A contribution, evidence may be given of failure on his part to pay (whether or not in respect of the same person or the same car) such contributions, or any Class 1 contributions or state scheme premiums, on the date of the offence, or during the 2 years preceding that date.”; and (c)