
STATUTORY INSTRUMENTS

1991 No. 2294

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

Determination of questions

5.—(1) The following paragraph is inserted after subsection (1)(b) of section 93 of the 1975 Act (principal questions for Department)—

“(bb) a question whether a Class 1A contribution is payable or otherwise relating to a Class 1A contribution;”.

(2) The following subsection is inserted after subsection (4) of section 115 of that Act (procedure)

—
“(4A) In proceedings for the determination of a question mentioned in section 93(1)(bb) above (including proceedings on an inquiry), there shall be available to a witness (other than the person who is liable, or alleged to be liable, to pay the Class 1A contribution in question) any privilege against self-incrimination or incrimination of a spouse which is available to a witness in legal proceedings.”.