



Social Security Contributions and Benefits (Northern Ireland) Act 1992

CHAPTER 7

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS (NORTHERN IRELAND) ACT 1992

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Class 1A contributions

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Power to combine collection of contributions with tax

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Special penalties in the case of certain returns

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7A (1) This paragraph applies where paragraph 7 above applies; and...

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Collection of contributions otherwise than through PAYE system

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Reliefs

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Trustees, etc.

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Unemployment benefit

1

Short-term incapacity benefit

2 (1) The contribution conditions for short-term incapacity benefit are the...

Maternity allowance

3 (1) Subject to sub-paragraph (2) below, the contribution condition for...

Bereavement payment

4 (1) The contribution condition for a bereavement payment is that—...

Widowed mother's allowance, widowed parent's allowance, bereavement allowance and widow's pension; retirement pensions (Categories A and B)

5 (1) This paragraph sets out the contribution conditions for—

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Child's special allowance

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PART II — BEREAVEMENT PAYMENT

PART III — NON-CONTRIBUTORY PERIODICAL BENEFITS

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PART III — CONTRACTED-OUT EMPLOYMENT, ETC.

Introduction

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The amount

4 The amount for the year is amount C where—

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Amount A

- 5 (1) Amount A is to be calculated as follows.

Amount B (first case)

- 6 (1) Amount B is to be calculated in accordance with...

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- 7 (1) Amount B is to be calculated in accordance with...

Interpretation

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OUT

Application

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Appropriate amount for year

- 3 The appropriate amount for the year for the purposes of...

- 4 (1) Where the final relevant year is 2015-16 or an...

- 5 The earnings-related amount for the year is calculated as follows—...

PART 3 — CONTRACTED-OUT EMPLOYMENT

Application

- 6 This Part applies to a relevant year if —

Appropriate amount for year

- 7 The appropriate amount for the year for the purposes of...

Amount A: assumed earnings factor not exceeding LET

- 8 (1) Amount A is calculated in accordance with this paragraph...

Amount A: assumed earnings factor exceeding LET

- 9 (1) Amount A is calculated in accordance with this paragraph...

Amount B

- 10 (1) Amount B is calculated as follows—

PART 4 — OTHER CASES

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- 11 The Department may make regulations containing provision for finding for...

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Choice between increase of pension and lump sum where pensioner’s entitlement is deferred

- A1 (1) Where a person’s entitlement to a Category A or...

Increase of pension where pensioner’s entitlement is deferred

- 1 (1) This paragraph applies where a person’s entitlement to a...
2 (1) Subject to paragraph 3 below, a person is entitled...
2A (1) This paragraph applies where— (a) a person’s entitlement to...
3 (1) Regulations may provide that sub-paragraphs (1) to (3) of...

Lump sum where pensioner’s entitlement is deferred

- 3A (1) This paragraph applies where— (a) a person’s entitlement to...

Calculation of lump sum

- 3B (1) The lump sum is the accrued amount for the...

Choice between increase of pension and lump sum where pensioner’s deceased spouse or civil partner has deferred entitlement

- 3C (1) Subject to paragraph 8, this paragraph applies where—

Increase of pension where pensioner’s deceased spouse or civil partner has deferred entitlement

- 4 (1) Subject to paragraph 8, this paragraph applies where a...
5 (1) Where— (a) a widow, widower or surviving civil partner...
5A (1) This paragraph applies where W (referred to in paragraph...
6 (1) This paragraph applies where W (referred to in paragraph...
6A (1) This paragraph applies where W (referred to in paragraph...
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Entitlement to lump sum where pensioner’s deceased spouse or civil partner has deferred entitlement

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Married couples and civil partners

8 (1) For the purposes of paragraphs 1 to 3 above...

Uprating

9 The sums which are the increases in the rates of...

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Choice between pension increase and lump sum where entitlement to shared additional pension is deferred

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Increase of pension where entitlement deferred

2 (1) This paragraph applies where a person's entitlement to a...

Calculation of increment

3 (1) A person is entitled to an increment under this...

Lump sum where entitlement to shared additional pension is deferred

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- 2 Provision may be made by regulations for further defining the...
- 3 Regulations under paragraph 1(d) or 2 above may include provision—...

Severe disablement allowance

- 4
- 5

Disablement benefit

- 6 (1) Subject to sub-paragraphs (2) and (3) below, the period...
- 7 An assessment for the purposes of section 103 above and...

Special provision as to entitlement to constant attendance allowance, etc.

8 (1) For the purpose of determining whether a person is...

SCHEDULE 7 — Industrial Injuries Benefits
Part I — UNEMPLOYABILITY SUPPLEMENT

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits (Northern Ireland) Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Availability

- 1 This Part of this Schedule applies only in relation to...

Rate and duration

- 2 (1) The weekly rate of a disablement pension shall, if...

Increase of unemployability supplement

- 3 (1) Subject to the following provisions of this paragraph, if...

Increase for beneficiary's dependent children and qualifying young persons

- 4 (1) Subject to the provisions of this paragraph and paragraph...

Additional provisions as to increase under paragraph 4

- 5 (1) An increase under paragraph 4 above of any amount...

Increase for adult dependants

- 6 (1) The weekly rate of a disablement pension where the...

Earnings to include occupational and personal pensions for purposes of disablement pension

- 7 (1) Except as may be prescribed, any reference to earnings...

Dependency increases: continuation of awards in cases of fluctuating earnings

- 8 (1) Where a beneficiary— (a) has been awarded an increase...

Part II — DISABLEMENT GRATUITY

- 9 (1) An employed earner shall be entitled to a disablement...

Part III — INCREASE OF DISABLEMENT PENSION DURING HOSPITAL TREATMENT

- 10 (1) This Part of this Schedule has effect in relation...

Part IV — REDUCED EARNINGS ALLOWANCE

- 11 (1) Subject to the provisions of this paragraph, an employed...

Supplementary

- 12 (1) A person who on 10th April 1988 or 9th...

Part V — RETIREMENT ALLOWANCE

- 13 (1) Subject to the provisions of this Part of this...

Part VI — INDUSTRIAL DEATH BENEFIT

Introductory

- 14 (1) This Part of this Schedule only has effect in...

Widow's benefit (entitlement)

- 15 (1) The widow of the deceased shall be entitled to...

Widow's benefit (rate)

- 16 (1) The weekly rate of a pension payable under paragraph...

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Widower's benefit (entitlement and rate)

- 17 (1) The widower of the deceased shall be entitled to...

Deceased's family

- 18 (1) Subject to paragraph 19 below, where at his death...

Limits of entitlement to industrial death benefit in respect of children and qualifying young persons

- 19 Where two or more persons satisfy the conditions, in respect...

Death of person with constant attendance allowance

- 20 (1) If a person dies at a time when—

Pulmonary disease

- 21 (1) If a person dies as a result of any...

SCHEDULE 8 — Industrial Injuries and Diseases (Old Cases)

Part I — WORKMEN'S COMPENSATION AND INDUSTRIAL DISEASES
BENEFIT IN RESPECT OF EMPLOYMENT BEFORE 5TH JULY 1948

Continuation of workmen's compensation

- 1 The Workmen's Compensation Acts and any other enactment repealed by...

Regulations to provide for supplementing workmen's compensation

- 2 (1) The Department may, with the consent of the Department...

Provisions supplementary to paragraph 2

- 3 (1) For the purposes of paragraph 2 above—

Part II — REGULATIONS PROVIDING FOR BENEFIT FOR PRE-1948 CASES

- 4 (1) This paragraph applies to any person who is or...

Part III — INTERPRETATION

- 5 (1) In this Schedule, except where the context otherwise requires—...

SCHEDULE 9 — Exclusions from Entitlement to Child Benefit

Children and qualifying young persons in detention, care, etc.

- 1 (1) Except where regulations otherwise provide, no person shall be...

...

- 2 (1) No person shall be entitled to child benefit by...

Married children and qualifying young persons

- 3 Except where regulations otherwise provide, no person shall be entitled...

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Persons exempt from tax

- 4 Except where regulations otherwise provide, no person shall be entitled...

Children entitled to severe disablement allowance

- 5

SCHEDULE 10 — Priority Between Persons Entitled to Child Benefit

Person with prior award

- 1 (1) Subject to sub-paragraph (2) below, as between a person...

Person having child or qualifying young person living with him

- 2 Subject to paragraph 1 above, as between a person entitled...

Opposite-sex spouses or civil partners

- 3 Subject to paragraphs 1 and 2 above, as between a...

Parents

- 4 (1) Subject to paragraphs 1 to 3 above, as between...

Other cases

- 5 As between persons not falling within paragraphs 1 to 4...

Supplementary

- 6 (1) Any election under this Schedule shall be made in...

SCHEDULE 11 — Circumstances in which Periods of Entitlement to Statutory Sick Pay Do Not Arise

- 1 A period of entitlement does not arise in relation to...
- 1A Regulations under paragraph 1 above must be made with the...
- 2 The circumstances are that— (a)
- 3 In this Schedule “relevant date” means the date on which...
- 4 (1) Paragraph 2(b) above does not apply in any case...
- 5
- 5A (1) Paragraph 2(d)(i) above does not apply if, at the...
- 6 For the purposes of paragraph 2(f) above, if an employee...
- 7 Paragraph 2(g) above does not apply in the case of...
- 8 Paragraph 2(h) above does not apply in relation to an...

SCHEDULE 12 — Relationship of Statutory Sick Pay with Benefits and Other Payments, etc.

The general principle

- 1 Any day which— (a) is a day of incapacity for...

Contractual remuneration

- 2 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement...

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Incapacity benefit

- 3 (1) This paragraph and paragraph 4 below have effect to...
- 4 (1) Where a period of entitlement as between an employee...

Incapacity benefit for widows and widowers

- 5 Paragraph 1 above does not apply for the purpose of...

Unemployability supplement

- 6 Paragraph 1 above does not apply in relation to paragraph...

SCHEDULE 13 — Relationship of Statutory Maternity Pay with Benefits and Other Payments, etc.

The general principle

- 1 Except as may be prescribed, a day which falls within...

Incapacity benefit

- 2 (1) Regulations may provide that in prescribed circumstances a day...

Contractual remuneration

- 3 (1) Subject to sub-paragraphs (2) and (3) below, any entitlement...

— TABLE OF DERIVATIONS

Note: 1. The following abbreviations are used in this Table:—...

- 2 The Table does not contain any entries in respect of...
- 3 The Table does not show the effect of transfer of...

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits (Northern Ireland) Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- s. 21(2) Table heading repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 4C(5)(b) words repealed by 2008 c. 1 (N.I.) Sch. 4 para. 41(3)(a)Sch. 6 Pt. 7
- s. 8(2)(a) percentage substituted by 2024 c. 5 s. 1(1)(b)
- s. 8(3)(c) words substituted by 2008 c. 1 (N.I.) Sch. 4 para. 42
- s. 9(3)(c) words substituted by 2008 c. 1 (N.I.) Sch. 4 para. 43
- s. 11(2) omitted by 2023 c. 57 s. 3(2)(a)(3)
- s. 11(4)(a) omitted by 2023 c. 57 s. 3(2)(b)(3)
- s. 11(5) omitted by 2023 c. 57 s. 3(2)(c)(3)
- s. 11(5A) words omitted by 2023 c. 57 s. 3(2)(d)(3)
- s. 11(5B) words omitted by 2023 c. 57 s. 3(2)(e)(3)
- s. 11(8) word substituted by 2023 c. 57 s. 3(2)(f)(3)
- s. 11A inserted by S.I. 2024/377 reg. 10
- s. 11A omitted by 2023 c. 57 Sch. para. 4(2)(7)
- s. 15(3ZA)(a) percentage substituted by 2024 c. 5 s. 1(3)(b)
- s. 15(3ZA)(a) word substituted by 2023 c. 57 s. 2(2)(3)
- s.0018(1) sum substituted by S.I. 2014/475 art. 4(b)
- s. 18(1) sum substituted by S.I. 2015/588 art. 3(b)
- s. 18(1) word substituted by S.I. 2004/889 art. 4(b)
- s. 18(1) word substituted by S.I. 2005/878 art. 4(b)
- s. 18(1) word substituted by S.I. 2006/624 art. 4(b)
- s. 18(1) word substituted by S.I. 2008/579 art. 4(b)
- s. 18(1) word substituted by S.I. 2013/559 art. 4(b)
- s. 18(1) word substituted by S.I. 2017/415 reg. 5(b)
- s. 20(1)(b) repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 20(2) words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 21(1) words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 21(2) Table words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 21(4) words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 21(5A)(c) words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 22(2)(a) word substituted by S.I. 2015/2006 (N.I.) Sch. 3 para. 2
- s. 22(2)(a) words repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- s. 22(5) word substituted by S.I. 2015/2006 (N.I.) Sch. 3 para. 2
- s. 22(5) words repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- s. 22(8) repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- s. 25(6)(c) word substituted by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 3 para. 14(a) (This amendment not applied to legislation.gov.uk. S. 25 repealed (7.10.1996) by S.I. 1995/2705 (N.I. 15), art. 40(2), Sch. 3; S.R. 1996/401, art. 2)
- s. 30A-30E repealed by 2007 c. 2 (N.I.) Sch. 3 para. 3(5)Sch. 8
- s. 30B(4)(b) repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 8
- s. 40-42 repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 44(4) sum substituted by S.R. 2017/56 art. 4(3)(a)
- s. 44(4) sum substituted by S.R. 2017/56 art. 4(3)(b)
- s. 44(4) sum substituted by S.R. 2023/143 art. 4(2)(a) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- s. 44(4) sum substituted by S.R. 2023/143 art. 4(2)(b) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)

- s. 44(4) sum substituted by [S.R. 2024/69 art. 4\(2\)\(a\)](#)
- s. 44(4) sum substituted by [S.R. 2024/69 art. 4\(2\)\(b\)](#)
- s. 44(4) sum substituted by [S.R. 2024/73 art. 4\(3\)\(a\)](#)
- s. 44(4) sum substituted by [S.R. 2024/73 art. 4\(3\)\(b\)](#)
- s. 44(4) sum substituted by [S.R. 2024/73 art. 4\(3\)\(a\)](#)
- s. 44(4) sum substituted by [S.R. 2024/73 art. 4\(3\)\(b\)](#)
- s. 44(4) sums amended by [S.R. 2005/82 art. 4\(4\)\(a\)](#)
- s. 44(4) words repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 44A(7) word repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 45(2) words inserted by [2008 c. 13 \(N.I.\) s. 81\(3\)](#)
- s. 45(2) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(2\)](#)
- s. 45(2A) inserted by [2008 c. 13 \(N.I.\) s. 81\(4\)](#)
- s. 45(2A) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(a\)](#)
- s. 47 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 48A(4) words substituted by [2008 c. 13 \(N.I.\) Sch. 3 para. 7\(a\)](#)
- s. 48B(2) words substituted by [2008 c. 13 \(N.I.\) Sch. 3 para. 8\(a\)](#)
- s. 48C(4) words substituted by [2008 c. 13 \(N.I.\) Sch. 3 para. 10](#)
- s. 48BB(5) words substituted by [2008 c. 13 \(N.I.\) Sch. 3 para. 9\(2\)\(c\)](#)
- s. 55(2) words substituted by [2012 c. 3 \(N.I.\) Sch. 2 para. 2](#)
- s. 55A sums modified by [S.R. 2023/143 art. 4\(4\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- s. 55A sums modified by [S.R. 2024/69 art. 4\(4\)](#)
- s. 55A sums modified by [S.R. 2024/73 art. 4\(5\)](#)
- s. 55A sums modified by [S.R. 2024/73 art. 4\(5\)](#)
- s. 55AA sums modified by [S.R. 2023/143 art. 4\(4\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- s. 55AA sums modified by [S.R. 2024/69 art. 4\(4\)](#)
- s. 55AA sums modified by [S.R. 2024/73 art. 4\(5\)](#)
- s. 55AA sums modified by [S.R. 2024/73 art. 4\(5\)](#)
- s. 61(1) words repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 61(2) repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 61A(3)(d) and word repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 64(1A)(b) repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- s. 71-76 repealed by [S.I. 2015/2006 \(N.I.\) art. 95](#)
- s. 78(4)(d) word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(c\)](#)
- s. 80(4) sum substituted by [S.R. 2023/143 art. 7\(a\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- s. 80(4) sum substituted by [S.R. 2023/143 art. 7\(b\)](#) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- s. 84 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 85(4) word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(d\)](#)
- s. 86A repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 87 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 88 amendment by [2007 c. 2 \(N.I.\)](#), Sch. 3 para. 3(7)(8) deemed not to be in operation by [2010 c. 13 \(N.I.\) s. 30\(4\)](#)
- s. 88 repealed by [2010 c. 13 \(N.I.\) Sch. 4 Pt. 2](#)
- s. 88 word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(e\)](#)
- s. 89 amendment by [2007 c. 2 \(N.I.\)](#), Sch. 3 para. 3(7)(8) deemed not to be in operation by [2010 c. 13 \(N.I.\) s. 30\(4\)](#)
- s. 89 repealed by [2010 c. 13 \(N.I.\) Sch. 4 Pt. 2](#)

- s. 89(1) words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 89(1A) words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 91 repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 2
- s. 92 repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 2
- s. 93 repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 114(4) word substituted by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 3 para. 14(f)
- s. 121(1) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 3
- s. 121(1) words repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- s. 122-133 repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- s. 122(1)(a) repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
- s. 122(2) repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
- s. 123 power to repeal conferred by 2010 c. 13 (N.I.) s. 9
- s. 123 repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
- s. 123(7) words substituted by 2010 c. 13 (N.I.) s. 5(1)(c)
- s. 125 repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
- s. 125(7) sum substituted by S.R. 2023/143 art. 22 (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- s. 125(7) sum substituted by S.R. 2024/69 art. 21
- s. 125(7) sum substituted by S.R. 2024/73 art. 22
- s. 126 repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
- s. 131(5) words repealed by 2010 c. 13 (N.I.) Sch. 4 Pt. 1
- s. 134(3) words substituted by 2010 c. 13 (N.I.) s. 15(3)
- s. 135(1) words inserted by 2010 c. 13 (N.I.) s. 15(4)
- s. 135(5) substituted by 2010 c. 13 (N.I.) s. 15(5)
- s. 145(3)(b) word substituted by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 3 para. 14(g)
- s. 146(1)(b) repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 146(2) word substituted by S.I. 2015/2006 (N.I.) Sch. 3 para. 3(a)
- s. 146(2) words inserted by S.I. 2015/2006 (N.I.) Sch. 3 para. 3(b)
- s. 146(2) words repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 8
- s. 146(3) repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- s. 153(1) sum substituted by S.R. 2023/143 art. 8 (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- s. 153(1) sum substituted by S.R. 2024/69 art. 7
- s. 153(1) sum substituted by S.R. 2024/73 art. 8
- s. 167A-167G repealed by 2007 c. 2 (N.I.) Sch. 3 para. 3(12)Sch. 8
- s. 167ZE(2) words substituted by 2015 c. 1 (N.I.) s. 12(3)(a)
- s. 167ZL(3) words inserted by S.I. 2015/2006 (N.I.) art. 68(6)(b)
- s. 167ZL(4A) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 19
- s. 167ZP(1)-(3) repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 167ZY(1) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 21(2)(a)Sch. 5
- s. 167ZY(1) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 21(2)(d)Sch. 5
- s. 167ZY(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 21(2)(b)
- s. 167ZY(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 21(2)(c)
- s. 167ZY(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 21(2)(e)
- s. 167ZY(2) repealed by 2022 c. 18 (N.I.) Sch. 3 para. 21(3)Sch. 5
- s. 167ZY(3) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 21(4)
- s. 167ZY(4) words omitted by 2022 c. 18 (N.I.) Sch. 3 para. 21(5)(b)
- s. 167ZY(4) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 21(5)(a)
- s. 167ZBA(1) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 18(2)(a)Sch. 5
- s. 167ZBA(1) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 18(2)(d)Sch. 5
- s. 167ZBA(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 18(2)(b)
- s. 167ZBA(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 18(2)(c)
- s. 167ZBA(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 18(2)(e)
- s. 167ZBA(2) repealed by 2022 c. 18 (N.I.) Sch. 3 para. 18(3)Sch. 5

- s. 167ZBA(3) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 18(4)(a)
- s. 167ZBA(3)(a) words added by 2022 c. 18 (N.I.) Sch. 3 para. 18(4)(b)
- s. 167ZBA(3)(b) words added by 2022 c. 18 (N.I.) Sch. 3 para. 18(4)(c)
- s. 167ZBA(3)(c) words added by 2022 c. 18 (N.I.) Sch. 3 para. 18(4)(d)
- s. 167ZBA(3)(d) words added by 2022 c. 18 (N.I.) Sch. 3 para. 18(4)(e)
- s. 167ZBA(4) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 18(5)
- s. 167ZBA(5) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 18(6)(b)Sch. 5
- s. 167ZBA(5) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 18(6)(a)
- s. 167ZBA(6) repealed by 2022 c. 18 (N.I.) Sch. 3 para. 18(7)Sch. 5
- s. 167ZLA(1) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 20(2)(a)Sch. 5
- s. 167ZLA(1) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 20(2)(d)Sch. 5
- s. 167ZLA(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 20(2)(b)
- s. 167ZLA(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 20(2)(c)
- s. 167ZLA(1) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 20(2)(e)
- s. 167ZLA(2) repealed by 2022 c. 18 (N.I.) Sch. 3 para. 20(3)Sch. 5
- s. 167ZLA(3) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 20(4)(a)
- s. 167ZLA(3)(a) words added by 2022 c. 18 (N.I.) Sch. 3 para. 20(4)(b)
- s. 167ZLA(3)(b) words added by 2022 c. 18 (N.I.) Sch. 3 para. 20(4)(c)
- s. 167ZLA(3)(c) words added by 2022 c. 18 (N.I.) Sch. 3 para. 20(4)(d)
- s. 167ZLA(4) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 20(5)
- s. 167ZLA(5) words repealed by 2022 c. 18 (N.I.) Sch. 3 para. 20(6)(b)Sch. 5
- s. 167ZLA(5) words substituted by 2022 c. 18 (N.I.) Sch. 3 para. 20(6)(a)
- s. 171(6)(6A) repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- s. 172(2)(a) word inserted (temp. until 31.12.2010) by 2007 c. 2 (N.I.) s. 31(2)(a)
- s. 172(2)(a) words inserted by 2015 c. 1 (N.I.) s. 12(4)
- s. 172(2)(a) words repealed by 2007 c. 2 (N.I.) Sch. 8
- s. 172(2)(c) word inserted (temp. until 31.12.2010) by 2007 c. 2 (N.I.) s. 31(2)(b)
- s. 172(4) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(2)
- s. 172(4A) words inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(3)
- Sch. 1 para. 7BB(2)(b)(i) omitted by S.I. 2024/377 reg. 7(2)(b)(i)
- Sch. 1 para. 1(3)(a)(b) repealed by 2008 c. 1 (N.I.) Sch. 4 para. 44(2)(a)Sch. 6 Pt. 7
- Sch. 1 para. 1(6)(a)(b) repealed by 2008 c. 1 (N.I.) Sch. 4 para. 44(3)Sch. 6 Pt. 7
- Sch. 1 para. 1(3)(ba) repealed by 2008 c. 13 (N.I.) Sch. 7 para. 6(3)(a)Sch. 10 Pt. VI (This amendment comes into operation on the day appointed for the coming into operation of 2008 c. 1 (N.I.), Sch. 4 para. 44(2))
- Sch. 1 para. 7BB(2)(b)(ii) word omitted by S.I. 2024/377 reg. 7(2)(b)(ii)
- Sch. 1 para. 7BB(1) words omitted by S.I. 2024/377 reg. 7(2)(a)
- Sch. 1 para. 1(9) words repealed by 2008 c. 1 (N.I.) Sch. 4 para. 44(4)Sch. 6 Pt. 7
- Sch. 1 para. 1(3)(c) words repealed by 2008 c. 13 (N.I.) Sch. 7 para. 6(3)(b)(i)Sch. 10 Pt. VI (This amendment comes into operation on the day appointed for the coming into operation of 2008 c. 1 (N.I.), Sch. 4 para. 44(2))
- Sch. 1 para. 1(3)(ca) words repealed by 2008 c. 13 (N.I.) Sch. 7 para. 6(3)(c)(i)Sch. 10 Pt. VI (This amendment comes into operation on the day appointed for the coming into operation of 2008 c. 1 (N.I.), Sch. 4 para. 44(2))
- Sch. 1 para. 1(3)(ca) words repealed by 2008 c. 13 (N.I.) Sch. 7 para. 6(3)(c)(ii)Sch. Pt. VI (This amendment comes into operation on the day appointed for the coming into operation of 2008 c. 1 (N.I.), Sch. 4 para. 44(2))
- Sch. 1 para. 1(3)(c) words substituted by 2008 c. 1 (N.I.) Sch. 4 para. 44(2)(b)
- Sch. 1 para. 1(3)(d) words substituted by 2008 c. 1 (N.I.) Sch. 4 para. 44(2)(c)
- Sch. 1 para. 1(3)(c) words substituted by 2008 c. 13 (N.I.) Sch. 7 para. 6(3)(b)(ii) (This amendment comes into operation on the day appointed for the coming into operation of 2008 c. 1 (N.I.), Sch. 4 para. 44(2))
- Sch. 3 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 3 para. 5(6) repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 3 para. 5(6B) words repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1
- Sch. 4 Pt. 3-Pt. 5 sums modified and confirmed by S.R. 2023/143 art. 3(2)Sch. 1 (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before

- coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- Sch. 4 Pt. 1 sums modified and confirmed by [S.R. 2023/143 art. 3\(2\)](#)[Sch. 1](#) (This amendment not applied to [legislation.gov.uk](#). S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
 - Sch. 4 Pt. 1 sums modified and confirmed by [S.R. 2024/69 Sch. 1 art. 3\(2\)](#)
 - Sch. 4 Pt. 3-5 sums modified and confirmed by [S.R. 2024/69 Sch. 1 art. 3\(2\)](#)
 - Sch. 4 Pt. 1 sums modified and confirmed by [S.R. 2024/73 Sch. 1 art. 3\(1\)](#)
 - Sch. 4 Pt. 3-5 sums modified and confirmed by [S.R. 2024/73 Sch. 1 art. 3\(1\)](#)
 - Sch. 4 Pt. 1 sums modified and confirmed by [S.R. 2024/73 Sch. 1 art. 3\(1\)](#)
 - Sch. 4 Pt. 3-5 sums modified and confirmed by [S.R. 2024/73 Sch. 1 art. 3\(1\)](#)
 - Sch. 4B para. 1(1) words inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 5\(2\)\(a\)](#)
 - Sch. 4B para. 1(1)(a) words inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 5\(2\)\(b\)](#)
 - Sch. 4B para. 1(1)(b) words inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 5\(2\)\(b\)](#)
 - Sch. 4B para. 1(2) words inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 5\(2\)\(b\)](#)
 - Sch. 4B para. 11 words inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 5\(3\)](#)
 - Sch. 5 para. 2(5)(b) modified by [S.I. 2005/255 \(N.I.\) Sch. 9 para. 5\(2\)](#)
 - Sch. 5 para. 2A omitted by [2012 c. 3 \(N.I.\) Sch. 2 para. 3\(4\)](#)
 - Sch. 5 para. 3C(5) omitted by [2012 c. 3 \(N.I.\) Sch. 2 para. 3\(6\)](#)
 - Sch. 5 para. 5 omitted by [2012 c. 3 \(N.I.\) s. 3\(5\)](#)
 - Sch. 5 para. 7A sum modified by [S.R. 2023/143 art. 4\(3\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
 - Sch. 5 sums modified by [S.R. 2023/143 art. 4\(3\)\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
 - Sch. 5 sums modified by [S.R. 2024/69 art. 4\(3\)\(b\)](#)
 - Sch. 5 sums modified by [S.R. 2024/73 art. 4\(4\)\(b\)](#)
 - Sch. 5 sums modified by [S.R. 2024/73 art. 4\(4\)\(b\)](#)
 - Sch. 5 para. 2(5)(a) words omitted by [2012 c. 3 \(N.I.\) Sch. 2 para. 3\(3\)](#)
 - Sch. 5 para. 3B(5)(b) words omitted by [2012 c. 3 \(N.I.\) Sch. 2 para. 3\(5\)](#)
 - Sch. 5A para. 2 sum modified by [S.R. 2023/143 art. 4\(4\)](#) (This amendment not applied to [legislation.gov.uk](#). S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
 - Sch. 5A para. 2 sums modified by [S.R. 2024/69 art. 4\(4\)](#)
 - Sch. 5A para. 2 sums modified by [S.R. 2024/73 art. 4\(5\)](#)
 - Sch. 5A para. 2 sums modified by [S.R. 2024/73 art. 4\(5\)](#)
 - Sch. 7 para. 3(3) amendment to earlier affecting provision 1993 c. 49, s. 42(6) by [2008 c. 13 \(N.I.\) Sch. 3 para. 16\(2\)](#)
 - Sch. 7 para. 13(4) sums modified by [S.R. 2023/143 art. 4\(1\)](#) (This amendment not applied to [legislation.gov.uk](#). S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
 - Sch. 7 para. 13(4) sums modified by [S.R. 2024/69 art. 4\(1\)](#)
 - Sch. 7 para. 13(4) sums modified by [S.R. 2024/73 art. 4\(2\)](#)
 - Sch. 7 para. 13(4) sums modified by [S.R. 2024/73 art. 4\(2\)](#)
 - Sch. 7 para. 3(3) words inserted by [2008 c. 13 \(N.I.\) Sch. 3 para. 13](#)
 - Sch. 11 para. 2(d)(i) repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
 - Sch. 12 para. 1 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
 - Sch. 12 para. 3 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
 - Sch. 12 para. 4 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
 - Sch. 12 para. 5 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
 - Sch. 12 para. 6 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)

- Sch. 13 para. 12 repealed by 2007 c. 2 (N.I.) Sch. 8

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act modified by S.R. 2019/211 art. 2(2)(b) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by S.R. 2020/347, arts. 1(1), 2)
- Act modified by S.R. 2024/21 art.002(2)(b)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 167ZZ10(5) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 38
- s. 1(6)(aa) inserted by S.I. 2024/377 reg. 5(2)
- s. 4C(5)(i)(j) repealed by 2008 c. 1 (N.I.) Sch. 4 para. 41(3)(c)Sch. 6 Pt. 7
- s. 5A para. 2 sum modified by S.R. 2022/231 art. 4(4)
- s. 11A(eb) inserted by 2021 c. 26 Sch. 27 para. 14
- s. 30B(3)(b) word substituted by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 3 para. 14(b)
- s. 30B(4)(aa) inserted by S.I. 2015/2006 (N.I.) Sch. 9 para. 3
- s. 30B(4)(aa) word repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 8
- s. 35(1)(e) and word inserted by S.I. 2015/2006 (N.I.) art. 68(2)(a)
- s. 35(3)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(2)(b)
- s. 45(2A)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(b)
- s. 45(2A)(b) substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(c)
- s. 46(5)(6) added by 2008 c. 13 (N.I.) Sch. 3 para. 6(3)
- s. 46(5)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 2
- s. 47(4A) inserted by 2008 c. 13 (N.I.) s. 81(6)
- s. 83A substituted for ss. 83, 84 by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 2 para. 2
- s. 83A(1) words substituted by 2004 c. 33 Sch. 24 para. 90(a)
- s. 83A(2) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 83A(3) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 123(1)(ea) inserted by S.I. 2015/2006 (N.I.) art. 65(2)(a)
- s. 123(1)(ga) inserted by 2010 c. 13 (N.I.) s. 5(1)(a)
- s. 123(1C) inserted by S.I. 2015/2006 (N.I.) art. 65(2)(b)
- s. 123(6A)(6B) inserted by 2010 c. 13 (N.I.) s. 5(1)(b)
- s. 123A inserted by S.I. 2015/2006 (N.I.) art. 65(3)
- s. 123A transfer of functions by S.R. 2016/76 Sch. 4 Pt. 1
- s. 123A(2) words omitted by S.R. 2016/76 Sch. 6 para. 38
- s. 123A(4)(b) words omitted by S.R. 2016/76 Sch. 6 para. 38
- s. 129B-129F inserted (temp. until 31.12.2010) by 2007 c. 2 (N.I.) s. 31(1)
- s. 134(2A) inserted by 2010 c. 13 (N.I.) s. 15(2)
- s. 136(4)(ca) inserted by 2010 c. 13 (N.I.) s. 15(6)
- s. 136(4A) inserted by 2010 c. 13 (N.I.) s. 15(7)
- s. 146(2A) inserted by S.I. 2015/2006 (N.I.) Sch. 3 para. 3(c)
- s. 160(2)(aa) inserted by S.I. 2015/2006 (N.I.) art. 68(3)(a)
- s. 160(9)(da) inserted by S.I. 2015/2006 (N.I.) art. 68(3)(b)
- s. 167ZA(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(a)
- s. 167ZA(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(b)
- s. 167ZB(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(a)
- s. 167ZB(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(b)
- s. 167ZE(2A) inserted by 2015 c. 1 (N.I.) s. 12(3)(b)
- s. 167ZE(2B) inserted by 2015 c. 1 (N.I.) s. 12(3)(c)
- s. 167ZL(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(a)
- s. 167ZL(8)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(c)
- s. 167ZU(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(2)
- s. 167ZU(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(3)
- s. 167ZW(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(4)
- s. 167ZW(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(5)
- s. 167ZY(5) words repealed by 2022 c. 18 (N.I.) Sch. 5

- s. 167ZZ9(2)(ba) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 37
- s. 169A inserted by S.I. 2015/2006 (N.I.) art. 68(7)
- s. 172(4B) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(4)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 3 para. 5 sum substituted by S.I. 2024/247 reg. 7
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4C inserted by 2008 c. 13 (N.I.) Sch. 2
- Sch. 4C para. 7(2)(c) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(b)
- Sch. 4C para. 7(3) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(8)
- Sch. 4C para. 3 omitted by 2012 c. 3 (N.I.) Sch. 3 para. 6(3)
- Sch. 4C para. 7(2)(b) word inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(a)
- Sch. 4C para. 1 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 2 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 5(b) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 6 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(5)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(6)
- Sch. 5 para. 000A1(4) omitted by 2012 c. 3 (N.I.) Sch. 2 para. 3(2)
- Sch. 5 para. 7(A) sum modified by S.R. 2024/69 art. 004(3)(b)
- Sch. 5 para. 7(A) sum modified by S.R. 2024/73 art. 4(4)(b)
- Sch. 5 para. 7(A) sum modified by S.R. 2024/73 art. 4(4)(b)
- Sch. 11 para. 2(i) inserted by S.I. 2015/2006 (N.I.) art. 68(8)(a)
- Sch. 11 para. 9 inserted by S.I. 2015/2006 (N.I.) art. 68(8)(b)