

Status: Point in time view as at 10/03/1999.

Changes to legislation: Social Security Administration (Northern Ireland) Act 1992, Section 108 is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART VI

ENFORCEMENT

Inspection

[^{F1}108 Offences relating to contributions.

- (1) Any person who is knowingly concerned in the fraudulent evasion of any contributions which he or any other person is liable to pay shall be guilty of an offence.
- (2) A person guilty of an offence under this section shall be liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding 7 years or to a fine or to both;
 - (b) on summary conviction, to a fine not exceeding the statutory maximum.]

Textual Amendments

F1 Ss. 108, 108A substituted for s. 108 (10.3.1999 for certain purposes, otherwise 6.4.1999 (except in so far as relating to s. 108A)) by S.I. 1998/1506 (N.I. 10), art. 57; S.R. 1999/102, art. 2(a), Sch. 1 Pt. II

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