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Status: This is the original version (as it was originally enacted).

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SCHEDULE 11

CONTRIBUTIONS AND PENSIONS ADMINISTRATION

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

In section 110 (legal proceedings), for subsection (5A) there is substituted—

"(5A) In relation to proceedings for an offence under section 108 above—

- (a) the reference in subsection (2)(a) above to the Department, and
- (b) the reference in subsection (3)(a) above to the Head or a secretary, under secretary or assistant secretary of the Department,

shall have effect as references to the Inland Revenue."