

SCHEDULES

SCHEDULE 38

TAX AGENTS: DISHONEST CONDUCT

PART 7

CONSEQUENTIAL PROVISIONS

Social Security Contributions and Benefits (Northern Ireland) Act 1992

- 55 In paragraph 7B of Schedule 1 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (collection of contributions other than through PAYE system), the reference in sub-paragraph (5A) to Part 10 of TMA 1970 includes a reference to this Schedule.