
STATUTORY INSTRUMENTS

1998 No. 1506

The Social Security (Northern Ireland) Order 1998

PART III CONTRIBUTIONS

Amendments of the Administration Act

Offences and penalties relating to contributions

57. For section 108 of the Administration Act there shall be substituted the following sections—

“Offences relating to contributions.

108.—(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.

Art. 108A rep. by SI 1999/671”

Changes to legislation:

The Social Security (Northern Ireland) Order 1998, Section 57 is up to date with all changes known to be in force on or before 23 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- power to am. (prosp.) by [1998 c. 47 s.87](#)

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

- Act amended by [1999 c. 10 s.1\(2\)Sch.1 paras.16\(r\)](#)

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

- Sch. 2 para. 7A and cross-heading inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 41\(3\)](#)
- Sch. 3 para. 3A inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 42](#)
- art. 38(1A) inserted by [2010 c. 13 \(N.I.\) s. 16\(2\)](#)