



Social Security (Contributions) Act 1991

1991 CHAPTER 42

3 Determination of questions

(1) The following paragraph shall be inserted after subsection (1)(b) of section 93 of the 1975 Act (principal questions for Secretary of State)—

“(bb) a question whether a Class 1A contribution is payable or otherwise relating to a Class 1A contribution;”.

(2) The following subsection shall be inserted after subsection (4) of section 115 of that Act (procedure)—

“(4A) In proceedings for the determination of a question mentioned in section 93(1)(bb) above (including proceedings on an inquiry)—

(a) in England and Wales, there shall be available to a witness (other than the person who is liable, or alleged to be liable, to pay the Class 1A contribution in question) any privilege against self-incrimination or incrimination of a spouse which is available to a witness in legal proceedings; and

(b) in Scotland, section 3 of the Evidence (Scotland) Act 1853 (competence and compellability of witnesses) shall apply as it applies to civil proceedings.”.