



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART XIII

GENERAL

Subordinate legislation

171 Regulations and orders - general.

- (1) Subject to [^{F1}any provision providing for regulations or orders to be made by the Treasury or the Commissioners of Inland Revenue and to] any specific provision of this Act, regulations and orders under this Act shall be made by the Department.
- (2) [^{F2}Any power conferred by this Act on the Department to make regulations or orders] is exercisable by statutory rule for the purposes of the ^{M1}Statutory Rules (Northern Ireland) Order 1979.
- (3) Except in the case of an order under section 141(3) above and in so far as this Act otherwise provides, any power conferred by this Act to make regulations or an order may be exercised—
 - (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified cases or classes of case;
 - (b) so as to make, as respects the cases in relation to which it is exercised—
 - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise),
 - (ii) the same provision for all cases in relation to which the power is exercised, or different provision for different cases or different classes of case or different provision as respects the same case or class of case for different purposes of this Act,

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits (Northern Ireland) Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(iii) any such provision either unconditionally or subject to any specified condition;

and where such a power is expressed to be exercisable for alternative purposes it may be exercised in relation to the same case for any or all of those purposes; and powers to make regulations or an order for the purposes of any one provision of this Act are without prejudice to powers to make regulations or an order for the purposes of any other provision.

(4) Without prejudice to any specific provision of this Act, any power conferred by this Act to make regulations or an order (other than the power conferred by section 141(3)) includes power to make thereby such incidental, supplementary, consequential or transitional provision as appears to the authority making the regulations or order to be expedient for the purposes of the regulations or order.

(5) Without prejudice to any specific provision of this Act, a power conferred by any provision of this Act except—

- (a) sections [^{F3}25B(2)(a),] 30, 47(6) ^{F4} . . . and 141(3) and paragraph 3(9) of Schedule 7; and
- (b) section 121(1) in relation to the definition of “payments by way of occupational or personal pension”; and
- (c) Part XI,

to make regulations or an order includes power to provide for a person to exercise a discretion in dealing with any matter.

[^{F5}(5A) But regulations under—

- (a) section 147(4) in relation to severe acute respiratory syndrome coronavirus 2, or
- (b) section 155B,

may provide for a person to exercise a discretion in dealing with any matter under those regulations.]

(6) Any power conferred by this Act to make regulations relating to housing benefit shall include power to make different provision for different areas.

[^{F6}(6A) Regulations under Part VII of this Act relating to housing benefit administered by the Department of the Environment under section 126(3)(b) of the Administration Act shall not be made without the consent of that Department.]

(7) Any power of the Department under any provision of this Act, except the provisions mentioned in subsection (5)(a) and (b) above and Part IX, to make any regulations or order, where the power is not expressed to be exercisable with the consent of the Department of Finance and Personnel shall if that Department so directs be exercisable only in conjunction with it.

(8) Any power under any of sections 116 to 119 above to modify provisions of this Act or the Administration Act extends also to modifying so much of any other provision of this Act or that Act as re-enacts provisions of the 1975 Act which replaced provisions of the National Insurance (Industrial Injuries) Measures (Northern Ireland) 1966 to 1974.

(9) A power to make regulations under any of sections 116 to 119 above shall be exercisable in relation to any enactment passed or made after this Act which is directed to be construed as one with this Act, but this subsection applies only so far as a contrary

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits (Northern Ireland) Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

intention is not expressed in the enactment, and is without prejudice to the generality of any such direction.

[^{F7}(10) Any power of the Secretary of State, the Treasury or the Commissioners of Inland Revenue under this Act to make regulations or orders is exercisable by statutory instrument, and subsections (3) to (5) above apply to those regulations or orders as they apply to regulations or orders made by the Department.]

(11) Any power of the Secretary of State [^{F8}to make an order under section 155A(1) above or regulations under section 116, 155A(4), 157 or 163 above] shall if the Treasury so direct be exercisable only in conjunction with them.

(12) Any reference in this section or section 172 below to an order or regulations under this Act includes a reference to an order or regulations made under any provision of an enactment passed or made after this Act which is directed to be construed as one with this Act; but this subsection applies only so far as a contrary intention is not expressed in the enactment, and is without prejudice to the generality of any such direction.

Textual Amendments

- F1** Words in s. 171(1) inserted (26.2.2003 for specified purposes, 1.4.2003 for specified purposes, 7.4.2003 in so far as not already in force) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 4 para. 5](#); [S.I. 2003/392](#), art. 2
- F2** Words in s. 171(2) substituted (1.4.1999) by [S.I. 1999/671](#), art. 4, [Sch. 3 para. 28\(2\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#) (subject to arts. 3-6)
- F3** Words in s. 171(5) inserted (13.4.1995) by [S.I. 1994/1898 \(N.I. 12\)](#), art. 13(1), [Sch. 1 Pt. I para. 36](#); [S.R. 1994/450](#), art. 2(d), [Sch. Pt. IV](#)
- F4** Words in s. 171(5) repealed (13.4.1995) by [S.I. 1994/1898 \(N.I. 12\)](#), art. 13(1)(2), [Sch. 1 Pt. I para. 36](#), [Sch. 2](#); [S.R. 1994/450](#), art. 2(d), [Sch. Pt. IV](#)
- F5** S. 171(5A) inserted (temp.) (25.3.2020) by virtue of [Coronavirus Act 2020 \(c. 7\)](#), [ss. 44\(b\)](#), 87(1) (with [ss. 88-90](#) and [S.I. 2022/151](#), [art. 2](#))
- F6** S. 171(6A) inserted (retrospectively) by [S.I. 1993/1579 \(N.I. 8\)](#), [art. 3\(3\)\(4\)](#)
- F7** S. 171(10) substituted (1.4.1999) by [S.I. 1999/671](#), art. 4, [Sch. 3 para. 28\(3\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#) (subject to arts. 3-6)
- F8** Words in s. 171(11) substituted (1.4.1999) by [S.I. 1999/671](#), art. 4, [Sch. 3 para. 28\(4\)](#) (with savings and transitional provisions in [Sch. 7](#)); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#) (subject to arts. 3-6)

Modifications etc. (not altering text)

- C1** S. 171(1) modified (5.10.1999) by [1999 c. 10](#), [ss. 2\(4\)](#), 20(2), [Sch. 2 para. 22\(a\)](#)
- C2** S. 171(2) applied (1.1.2000 for specified purposes and 3.4.2000 otherwise) by [1999 c. 33](#), [s. 115\(8\)](#); [S.I. 1999/3190](#), art. 2, [Sch.](#); [S.I. 2000/464](#), art. 2, [Sch. 1](#)
- C3** S. 171(2) modified (5.10.1999) by [1999 c. 10](#), [ss. 2\(4\)](#), 20(2), [Sch. 2 para. 29](#)
- C4** S. 171(3)(4) applied (23.3.1994) by [S.I. 1994/766 \(N.I. 5\)](#), [arts. 1\(2\)](#), 4(2) (with art. 4(6))
S. 171(3)(4) applied (21.11.1994) by [S.I. 1994/1898 \(N.I. 12\)](#), [arts. 6\(11\)](#), 14(3); [S.R. 1994/450](#), art. 2(a), [Sch. Pt. I](#)
- C5** S. 171(3)-(5) applied (1.1.2006) by [Children \(Leaving Care\) Act \(Northern Ireland\) 2002 \(c. 11 \(N.I.\)\)](#), [ss. 6\(5\)](#), 9
- C6** S. 171(3)(5)(6) applied (18.11.2004) by [Civil Partnership Act 2004 \(c. 33\)](#), [ss. 254\(5\)](#), 263(8)(f)
- C7** S. 171(3)-(5) applied (30.6.2005 for specified purposes, 1.9.2005 in so far as not already in force) by [Children \(Leaving Care\) Act \(Northern Ireland\) 2002 \(c. 11\)](#), [ss. 6\(5\)](#), 9(3); [S.R. 2005/319](#), art. 2
- C8** S. 171(6A): transfer of functions (1.12.1999) by [S.R. 1999/481](#), art. 6(b), [Sch. 4 Pt. II](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits (Northern Ireland) Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Marginal Citations

M1 S.I. 1979/1573 (N.I. 12).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits (Northern Ireland) Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to :

- s. 171(6)(6A) repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 1

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

- Act modified by S.R. 2019/211 art. 2(2)(b) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by S.R. 2020/347, arts. 1(1), 2)
- Act modified by S.R. 2024/21 art.002(2)(b)

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

- s. 167ZZ10(5) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 38
- s. 1(6)(aa) inserted by S.I. 2024/377 reg. 5(2)
- s. 4C(5)(i)(j) repealed by 2008 c. 1 (N.I.) Sch. 4 para. 41(3)(c)Sch. 6 Pt. 7
- s. 5A para. 2 sum modified by S.R. 2022/231 art. 4(4)
- s. 11A(eb) inserted by 2021 c. 26 Sch. 27 para. 14
- s. 30B(3)(b) word substituted by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 3 para. 14(b)
- s. 30B(4)(aa) inserted by S.I. 2015/2006 (N.I.) Sch. 9 para. 3
- s. 30B(4)(aa) word repealed by S.I. 2015/2006 (N.I.) Sch. 12 Pt. 8
- s. 35(1)(e) and word inserted by S.I. 2015/2006 (N.I.) art. 68(2)(a)
- s. 35(3)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(2)(b)
- s. 45(2A)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(b)
- s. 45(2A)(b) substituted by 2012 c. 3 (N.I.) Sch. 3 para. 1(3)(c)
- s. 46(5)(6) added by 2008 c. 13 (N.I.) Sch. 3 para. 6(3)
- s. 46(5)(a) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 2
- s. 47(4A) inserted by 2008 c. 13 (N.I.) s. 81(6)
- s. 83A substituted for ss. 83, 84 by S.I. 1995/3213 (N.I.) Sch. 2 Pt. 2 para. 2
- s. 83A(1) words substituted by 2004 c. 33 Sch. 24 para. 90(a)
- s. 83A(2) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 83A(3) words inserted by 2004 c. 33 Sch. 24 para. 90(b)
- s. 123(1)(ea) inserted by S.I. 2015/2006 (N.I.) art. 65(2)(a)
- s. 123(1)(ga) inserted by 2010 c. 13 (N.I.) s. 5(1)(a)
- s. 123(1C) inserted by S.I. 2015/2006 (N.I.) art. 65(2)(b)
- s. 123(6A)(6B) inserted by 2010 c. 13 (N.I.) s. 5(1)(b)
- s. 123A inserted by S.I. 2015/2006 (N.I.) art. 65(3)
- s. 123A transfer of functions by S.R. 2016/76 Sch. 4 Pt. 1
- s. 123A(2) words omitted by S.R. 2016/76 Sch. 6 para. 38
- s. 123A(4)(b) words omitted by S.R. 2016/76 Sch. 6 para. 38
- s. 129B-129F inserted (temp. until 31.12.2010) by 2007 c. 2 (N.I.) s. 31(1)
- s. 134(2A) inserted by 2010 c. 13 (N.I.) s. 15(2)
- s. 136(4)(ca) inserted by 2010 c. 13 (N.I.) s. 15(6)
- s. 136(4A) inserted by 2010 c. 13 (N.I.) s. 15(7)
- s. 146(2A) inserted by S.I. 2015/2006 (N.I.) Sch. 3 para. 3(c)
- s. 160(2)(aa) inserted by S.I. 2015/2006 (N.I.) art. 68(3)(a)
- s. 160(9)(da) inserted by S.I. 2015/2006 (N.I.) art. 68(3)(b)
- s. 167ZA(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(a)
- s. 167ZA(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(4)(b)
- s. 167ZB(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(a)
- s. 167ZB(3A) inserted by S.I. 2015/2006 (N.I.) art. 68(5)(b)
- s. 167ZE(2A) inserted by 2015 c. 1 (N.I.) s. 12(3)(b)

- s. 167ZE(2B) inserted by 2015 c. 1 (N.I.) s. 12(3)(c)
- s. 167ZL(2)(ba) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(a)
- s. 167ZL(8)(za) inserted by S.I. 2015/2006 (N.I.) art. 68(6)(c)
- s. 167ZU(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(2)
- s. 167ZU(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(3)
- s. 167ZW(2)(ca) inserted by S.I. 2015/2006 (N.I.) art. 69(4)
- s. 167ZW(4)(da) inserted by S.I. 2015/2006 (N.I.) art. 69(5)
- s. 167ZY(5) words repealed by 2022 c. 18 (N.I.) Sch. 5
- s. 167ZZ9(2)(ba) inserted by 2022 c. 5 (N.I.) s. 4 Sch. Pt. 2 para. 37
- s. 169A inserted by S.I. 2015/2006 (N.I.) art. 68(7)
- s. 172(4B) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 4(4)
- Sch. 4 Pt. 1 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 1 para. 2A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 3 para. 5 sum substituted by S.I. 2024/247 reg. 7
- Sch. 4 Pt. 4 para. 1A repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4 Pt. 4 para. 2 repealed by 2007 c. 2 (N.I.) Sch. 8
- Sch. 4C inserted by 2008 c. 13 (N.I.) Sch. 2
- Sch. 4C para. 7(2)(c) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(b)
- Sch. 4C para. 7(3) inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(8)
- Sch. 4C para. 3 omitted by 2012 c. 3 (N.I.) Sch. 3 para. 6(3)
- Sch. 4C para. 7(2)(b) word inserted by 2012 c. 3 (N.I.) Sch. 3 para. 6(7)(a)
- Sch. 4C para. 1 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 2 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(2)
- Sch. 4C para. 5(b) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 6 words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(5)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(4)
- Sch. 4C para. 7(1) words substituted by 2012 c. 3 (N.I.) Sch. 3 para. 6(6)
- Sch. 5 para. 000A1(4) omitted by 2012 c. 3 (N.I.) Sch. 2 para. 3(2)
- Sch. 5 para. 7(A) sum modified by S.R. 2024/69 art. 004(3)(b)
- Sch. 5 para. 7(A) sum modified by S.R. 2024/73 art. 4(4)(b)
- Sch. 5 para. 7(A) sum modified by S.R. 2024/73 art. 4(4)(b)
- Sch. 11 para. 2(i) inserted by S.I. 2015/2006 (N.I.) art. 68(8)(a)
- Sch. 11 para. 9 inserted by S.I. 2015/2006 (N.I.) art. 68(8)(b)