



Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART VI

ENFORCEMENT

Legal proceedings

[^{F1}111A Issues arising in proceedings: contributions, etc.

- (1) This section applies to proceedings before a court—
 - (a) for an offence under this Act or the Jobseekers (Northern Ireland) Order 1995; or
 - (b) involving any question as to the payment of contributions (other than a Class 4 contribution recoverable in accordance with section 15 of the Contributions and Benefits Act); or
 - (c) for the recovery of any sums due to the Inland Revenue or the National Insurance Fund.
- (2) A decision of an officer of the Inland Revenue which—
 - (a) falls within Article 7(1) of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999; and
 - (b) relates to or affects an issue arising in the proceedings,shall be conclusive for the purposes of the proceedings.
- (3) If—
 - (a) any such decision is necessary for the determination of the proceedings, and
 - (b) the decision of an officer of the Inland Revenue has not been obtained under Article 7 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999,

Changes to legislation: *Social Security Administration (Northern Ireland) Act 1992, Section 111A is up to date with all changes known to be in force on or before 27 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. (See end of Document for details) View outstanding changes*

the decision shall be referred to such an officer to be made in accordance (subject to any necessary modifications) with Part III of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

- (4) Subsection (2) above does not apply where, in relation to the decision—
- (a) an appeal has been brought but not determined;
 - (b) an appeal has not been brought (or, as the case may be, an application for leave to appeal has not been made) but the time for doing so has not yet expired; or
 - (c) an application for variation of the decision has been made under regulations made under Article 9 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.
- (5) In a case falling within subsection (4) above the court shall adjourn the proceedings until such time as the final decision is known; and that decision shall be conclusive for the purposes of the proceedings.]

Textual Amendments

- F1** [S. 111A](#) inserted (1.4.1999) by [S.I. 1999/671](#), art. 5, [Sch. 6 para. 10](#); [S.R. 1999/149](#), art. 2(c), [Sch. 2](#) (subject to arts. 3-6 of that S.R.)

Modifications etc. (not altering text)

- C1** [S. 111A](#) modified by 2014 c. 7, s. 10A(3) (as inserted (with effect in accordance with s. 157(30) of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [s. 157\(17\)](#))

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

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. [S.I. 2018/1125, reg. 8](#) omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by [S.R. 2019/211 art. 2\(2\)\(a\)](#) (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](#))

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

- s. 101(1)(4)(5)s. 101(6)(a)(b) words repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 2A(9) added by [2010 c. 13 \(N.I.\) Sch. 1 para. 24](#)
- s. 2G(1)(d) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(5\)](#)
- s. 5(1A)-(1C) inserted by [2010 c. 13 \(N.I.\) s. 18\(2\)\(c\)](#)
- s. 31A(1A) words substituted by [S.I. 2015/2006 \(N.I.\) Sch. 4 para. 11\(a\)\(ii\)](#)
- s. 104A(1A)-(1C) inserted by [2007 c. 2 \(N.I.\) s. 42\(3\)](#)
- s. 110A inserted by [2007 c. 2 \(N.I.\) s. 43](#)
- s. 110A repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 110A heading word inserted by [S.I. 2015/2006 \(N.I.\) art. 114\(4\)](#)
- s. 110A(2) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(5\)\(a\)](#)
- s. 110A(2)(b) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(5\)\(b\)](#)
- s. 110A(4)(b) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(6\)](#)
- s. 110ZA inserted by [S.I. 2015/2006 \(N.I.\) art. 114\(2\)](#)
- s. 110ZA repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 116E and cross-heading inserted by [2010 c. 13 \(N.I.\) s. 16\(3\)](#)
- s. 126(2)-(2B) substituted for s. 126(2) by [2007 c. 2 \(N.I.\) s. 35](#)
- s. 130AB inserted by [2008 c. 13 \(N.I.\) Sch. 3 para. 14](#)
- s. 140C inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 20](#)
- s. 166(2)(ac) inserted by [2010 c. 13 \(N.I.\) s. 17](#)