



Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART VI

ENFORCEMENT

Unpaid contributions etc.

112 Evidence of non-payment.

[^{F1}(1) A certificate of an authorised officer that any amount by way of contributions, or by way of interest or penalty in respect of contributions, which a person is liable to pay to the [^{F2}Inland Revenue] for any period has not been paid—

- (a) to the officer; or
- (b) to the best of his knowledge and belief, to any other person to whom it might lawfully be paid,

shall until the contrary is proved be sufficient evidence in any proceedings before any court that the sum mentioned in the certificate is unpaid and due.

^{F1}(1A)]

^{F3}(2)

(3) A document purporting to be such a certificate ^{F4}. . . shall be deemed to be such a certificate until the contrary is proved.

(4) A statutory declaration by an officer of the [^{F5}Inland Revenue] that the searches specified in the declaration ^{F6}. . . for a record of the payment of a particular contribution have been made, and that ^{F6}. . . a record of the payment of the contribution in question has not been found, is admissible in any proceedings for an offence as evidence of the facts stated in the declaration.

Changes to legislation: *Social Security Administration (Northern Ireland) Act 1992, Section 112 is up to date with all changes known to be in force on or before 17 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*

- (5) Nothing in subsection (4) above makes a statutory declaration admissible as evidence in proceedings for an offence except in a case where, and to the extent to which, oral evidence to the like effect would have been admissible in those proceedings.
- (6) Nothing in subsections (4) and (5) above makes a statutory declaration admissible as evidence in proceedings for an offence—
- (a) unless a copy of it has, not less than 7 days before the hearing or trial, been served on the person charged with the offence in any manner in which a summons in a summary prosecution may be served; or
 - (b) if that person, not later than 3 days before the hearing or trial or within such further time as the court may in special circumstances allow, gives notice to the prosecutor requiring the attendance at the trial of the person by whom the declaration was made.

[^{F7}(7) In this section “authorised officer” means any officer of the Inland Revenue authorised by them for the purposes of this section.]

Textual Amendments

- F1** S. 112(1)(1A) substituted (6.4.1999) for s. 112(1) by S.I. 1998/1506 (N.I. 10), **art. 58(1)**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III** but the said s. 112(1A) was repealed on the same date by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(3)**, **Sch. 9 Pt. I**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F2** Words in s. 112(1) substituted (6.4.1999) by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(2)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F3** S. 112(2) repealed (6.4.1999) by S.I. 1999/671, **art. 5**, **24(3)**, **Sch. 4 para. 7(3)**; **Sch. 9 Pt. I**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F4** In s. 112(3) words “as is mentioned in subsection (1) or (2) above” inserted (6.4.1999) by S.I. 1998/1506 (N.I. 10), **art. 58(2)**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III** and repealed on the same date by S.I. 1999/671, **art. 5**, **24(3)**, **Sch. 4 para. 7(4)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F5** Words in s. 112(4) substituted (6.4.1999) by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(5)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.)
- F6** Words in s. 112(4) repealed (6.4.1999) by S.I. 1998/1506 (N.I. 10), **art. 58(3)**, **78(2)**, **Sch. 7**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III**
- F7** S. 112(7) substituted (6.4.1999) by S.I. 1999/671, **art. 5**, **Sch. 4 para. 7(6)**; S.R. 1999/149, **art. 2(d)**, **Sch. 3** (subject to arts. 3-6 of that S.R.) (the original subsection (7) being inserted on the same date by S.I. 1998/1506 (N.I. 10), **art. 58(4)**; S.R. 1999/102, **art. 2(d)**, **Sch. Pt. III** and that insertion falls by reason of the repeal (6.4.1999) of the inserting provision by S.I. 1999/671, **art. 24(3)**, **Sch. 9**)

Changes to legislation:

Social Security Administration (Northern Ireland) Act 1992, Section 112 is up to date with all changes known to be in force on or before 17 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.

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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](#)