



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART XIII

GENERAL

Subordinate legislation

172 Assembly, etc. control of regulations and orders.

- (1) The regulations and orders to which this subsection applies shall be laid before the Assembly after being made and shall take effect on such date as may be specified in the regulations or order, but shall (without prejudice to the validity of anything done thereunder or to the making of new regulations or a new order) cease to have effect upon the expiration of a period of six months from that date unless at some time before the expiration of that period the regulations have, or the order has, been approved by a resolution of the Assembly.
- (2) Subsection (1) above applies to—
 - (a) regulations made by the Department under section ^{F1}... [^{F2}19(6)], 28(3), [^{F3}30DD(5)(b) or (c)],^{F4}... 104(3), ^{F1}... ^{F5}... above [^{F6}or section 167ZE(1)^{F7}... ^{F8}... [^{F9}or any of sections 167ZU to 167ZZ2][^{F10}or sections 167ZZ9 to 167ZZ12] above];
 - ^{F11}(aa) the first regulations made by virtue of section 23A(3)(c) above;]
 - (b) regulations prescribing payments for the purposes of the definition of “payments by way of occupational or personal pension” in section 121(1) above;
 - (c) an order made by the Department under section [^{F12}25B(1),] 28(2), [^{F13}35A(7),]^{F14}... , ^{F15}... 144(3)(b) [^{F16}or 153(2)]^{F17}... [^{F18} or [^{F19}155A(1)]] above.
- (3) Subsection (1) above does not apply to—

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- ^{F20}(a)
- (b) regulations under any provision mentioned in subsection (2)(a) above ^{F21}... which are to be made for the purpose of consolidating regulations thereby revoked;
- (c) regulations which, in so far as they are made under any provision mentioned in subsection (2)(a) above ^{F22}... , only replace provisions of previous regulations with new provisions to the same effect.

(4) Subject to [^{F23}subsections (4A) [^{F24}, (7) [^{F25}, (7A) and (7B)]]] below, all regulations and orders made by the Department under this Act, other than regulations or orders to which subsection (1) above applies, shall be subject to negative resolution.

[^{F26}(4A) Subsection (4) above does not apply to a statutory rule which contains an order appointing the first or second appointed year [^{F27}or designating the flat rate introduction year] (within the meaning of section 121(1) above).]

(5) Section 41(3) of the ^{M1}Interpretation Act (Northern Ireland) 1954 (laying statutory instruments or statutory documents before the Assembly) shall apply in relation to any instrument or document which by virtue of any provision of this Act is required to be laid before the Assembly as if it were a statutory instrument or statutory document within the meaning of that Act.

- (6) This subsection applies to any regulations or order made under this Act which—
 - (a) but for subsection (7) below, would be subject to negative resolution, and
 - (b) are or is contained in a statutory rule which includes any regulations or order subject to the confirmatory procedure.

(7) Any regulations or order to which subsection (6) above applies shall not be subject to negative resolution, but shall be subject to the confirmatory procedure.

[^{F28}(7A) An order under section 167ZBA(6) shall not be made unless a draft has been laid before, and approved by a resolution of, the Assembly.]

[^{F29}(7B) The first regulations under section 167ZZ19 must not be made unless a draft of the regulations has been laid before, and approved by a resolution of, the Assembly.]

^{F30}(8)

(9) [^{F31}Subject to subsections [^{F32}(11) to] (11B) below,] regulations made under this Act by the Secretary of State [^{F33}, the Treasury or the Commissioners of Inland Revenue] shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (10) This subsection applies to any regulations made under this Act which—
 - (a) but for subsection (11) below, would be subject to annulment in pursuance of a resolution of either House of Parliament, and
 - (b) are, or is, contained in an instrument which is subject to any requirement that a draft of the instrument be laid before and approved by a resolution of each House of Parliament.

(11) Any regulations to which subsection [^{F34}(10)] above applies shall not be subject as mentioned in paragraph (a) of that subsection, but shall be subject to the procedure described in paragraph (b) of that subsection.

[^{F35}(11ZA) A statutory instrument containing (whether alone or with other provisions) regulations under section 5 specifying the lower earnings limit for—

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- (a) the tax year following the designated tax year (see section 5(4) of the Pensions Act 2007), or
- (b) any subsequent tax year,

shall not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.]

[^{F36}(11ZB) A statutory instrument containing (whether alone or with other provisions) regulations under section 5 specifying the upper earnings limit shall not be made unless a draft of the instrument has been laid before and approved by resolution of each House of Parliament.]

[^{F37}(11A) A statutory instrument containing (whether alone or with other provisions) regulations made by virtue of section [^{F38}4B(2), 4C, [^{F39}9A(7), [^{F40}section 9B(4), (8) or (10), [^{F41}10ZC, [^{F42}11(8) or (9)] [^{F43}, 14A], 18, [^{F44}18A,] 19(4) and (5), 117 [^{F45}, 118 or 141] or an order under section 155A shall not be made unless a draft of the instrument has been laid before Parliament and been approved by resolution of each House of Parliament.

(11B) Subsection (11A) above does not apply to a statutory instrument by reason only that it contains [^{F46}—

- (a)] regulations under section 117 which the instrument states are made for the purpose of making provision consequential on provision under section 129 [^{F47}or 142(7)] of the Administration Act [^{F48},
- (b) regulations under powers conferred by any provision mentioned in that subsection which are to be made for the purpose of consolidating regulations to be revoked in the instrument, or
- (c) regulations which, in so far as they are made under powers conferred by any provision mentioned in that subsection, only replace provisions of previous regulations with new provisions to the same effect].]

[^{F49}(11C) In the case of a statutory instrument containing (whether alone or with other provisions) regulations made by virtue of section 4B(2) to which subsection (11A) above applies, the draft of the instrument must be laid before Parliament before the end of the period of 12 months beginning with the appropriate date.

(11D) For the purposes of subsection (11C), the “appropriate date” means—

- (a) where the corresponding retrospective tax provision was passed or made before the day on which the National Insurance Contributions Act 2006 was passed, the date upon which that Act was passed, and
- (b) in any other case, the date upon which the corresponding retrospective tax provision was passed or made.

(11E) For the purposes of subsection (11D), “the corresponding retrospective tax provision” in relation to the regulations means—

- (a) the retrospective tax provision mentioned in subsection (1) of section 4B in relation to which the regulations are to be made by virtue of subsection (2) of that section, or
- (b) where there is more than one such tax provision, whichever of those provisions was the first to be passed or made.]

(12) In this section—

“the Assembly” means the Northern Ireland Assembly;

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“the confirmatory procedure” means the procedure described in subsection (1) above;

“subject to negative resolution” has the meaning assigned by section 41(6) of the^{M2} Interpretation Act (Northern Ireland) 1954 (but as if the regulations or orders in question were statutory instruments within the meaning of that Act).

Textual Amendments

- F1** Words in s. 172(2)(a) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), Sch. 3 para. 29(2)(b), **Sch. 9 Pt. I** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F2** Words in s. 172(2)(a) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(2)(a)** (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. 172(2)(a) inserted (3.11.2000) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 para. 24**; S.R. 2000/332, art. 2(6)
- F4** Words in s. 172(2)(a) repealed (13.4.1995) by The Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)), art. 13(1)(2), Sch. 1 Pt. I para. 37, **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F5** Words in s. 172(2)(a) repealed (1.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/392, art. 2
- F6** Words in s. 172(2)(a) inserted (8.12.2002) by The Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2)), arts. 1(2), 17(1), **Sch. 2 para. 1(3)**; S.R. 2002/356, **art. 2(2)**, Sch. 1 Pt. II
- F7** Words in s. 172(2)(a) repealed (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), Sch. 1 para. 2(19)(a), **Sch. 2**; S.R. 2015/86, art. 4(2)(b)(3) (with art. 7(2))
- F8** Words in s. 172(2)(a) repealed (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), ss. 13(3), 23(1), **Sch. 2**; S.R. 2015/86, art. 4(1)(c)(3) (with art. 7(1)(2))
- F9** Words in s. 172(2)(a) inserted (15.3.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), **ss. 5(3)**, 23(1); S.R. 2015/86, art. 3(1)(d)
- F10** Words in s. 172(2)(a) inserted (23.3.2022) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. 4, 5(5)(6), **Sch. para. 8(2)**; S.R. 2022/136, arts. 2, 3
- F11** S. 172(2)(aa) inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), **Sch. 1 para. 10**
- F12** Words in s. 172(2)(c) inserted (13.4.1995) by S.I. 1994/1898 (N.I. 12), art. 13(1), **Sch. 1 Pt. I para. 37(b)**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F13** Words in s. 172(2)(c) inserted (12.1.2000 and 2.4.2000 for specified purposes and otherwise prosp.) by S.I. 1999/3147 (N.I. 11), art. 67, **Sch. 8 Pt. VI para. 30**; S.R. 1999/494, art. 2(1)(b)
- F14** Word in s. 172(2)(c) repealed (15.12.2008) by Pensions (No. 2) Act (Northern Ireland) 2008 (c. 13), s. 118(2), **Sch. 10 Pt. 6** (with s. 73)
- F15** Words in s. 172(2)(c) repealed (13.4.1995) by The Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I. 1994/1898 (N.I. 12)), art. 13(1)(2), Sch. 1 Pt. I para. 37, **Sch. 2**; S.R. 1994/450, art. 2(d), Sch. Pt. IV
- F16** Words in s. 172(2)(c) substituted (11.11.1999) by 1999 c. 30, ss. 81, 89(4)(d), **Sch. 11 para. 11**
- F17** Words in s. 172(2)(c) omitted (6.4.1995) by virtue of The Statutory Sick Pay Percentage Threshold Order (Northern Ireland) 1995 (S.R. 1995/69), **art. 6(1)(a)(ii)**
- F18** Words in s. 172(2)(c) substituted (23.3.1994) by S.I. 1994/766 (N.I. 5), **arts. 1(2)**, 5(2) (with art. 4(6))
- F19** Words in s. 172(2)(c) ceased to have effect (24.3.1999 for specified purposes and 1.4.1999 otherwise) by virtue of S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 18** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F20** S. 172(3)(a) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), Sch. 3 para. 29(3), **Sch. 9 Pt. I** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F21** Words in s. 172(3)(b) omitted (6.4.1995) by virtue of S.R. 1995/69, **art. 6(1)(a)(iii)**
- F22** Words in s. 172(3)(c) repealed (1.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/392, art. 2

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- F23** Words in s. 172(4) substituted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), **s. 33(15)(a)**; S.R. 2000/358, art. 2(e), Sch. Pt. IV (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F24** Words in s. 172(4) substituted (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), **Sch. 1 para. 2(19)(b)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))
- F25** Words in s. 172(4) substituted (23.3.2022) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. 4, 5(5)(6), **Sch. para. 8(3)**; S.R. 2022/136, arts. 2, 3
- F26** S. 172(4A) inserted (8.1.2001, 1.2.2001 for specified purposes and 6.4.2002 otherwise) by 2000 c. 4 (N.I.), **s. 33(15)(b)**; S.R. 2000/358, art. 2(e), Sch. Pt. IV (as amended by S.R. 2000/374, art. 3); S.R. 2001/34, art. 2(a)
- F27** Words in s. 172(4A) inserted (11.2.2008) by Pensions Act (Northern Ireland) 2008 (c. 1), **Sch. 1 para. 32(b)**
- F28** S. 172(7A) inserted (5.4.2015) by Work and Families Act (Northern Ireland) 2015 (c. 1), s. 23(1), **Sch. 1 para. 2(19)(c)**; S.R. 2015/86, art. 4(2)(b) (with art. 7(2))
- F29** S. 172(7B) inserted (23.3.2022) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. 4, 5(5)(6), **Sch. para. 8(4)**; S.R. 2022/136, arts. 2, 3
- F30** S. 172(8) repealed (2.12.1999) by S.I. 1999/663, arts. 1(2), 2(2), **Sch. 2**; S.I. 1999/3208, art. 2
- F31** Words in s. 172(9) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(4)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F32** Words in s. 172(9) substituted (26.9.2007) by Pensions Act 2007 (c. 22), **ss. 8(5)(a)**, 30(3)
- F33** Words in s. 172(9) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(4)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F34** Word in s. 172(11) substituted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 18(2)(7)**
- F35** S. 172(11ZA) inserted (26.9.2007) by Pensions Act 2007 (c. 22), **ss. 8(5)(b)**, 30(3)
- F36** S. 172(11ZB) inserted (with effect in relation to regulations specifying the upper earnings limit for 2009-10 or any subsequent tax year) by National Insurance Contributions Act 2008 (c. 16), **ss. 2(2)**, 6(1) (with s. 6(3))
- F37** S. 172(11A)(11B) inserted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 29(5)** (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)
- F38** Words in s. 172(11A) inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), **ss. 2(2)(a)**, 9
- F39** Word in s. 172(11A) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 9(10)(11)(b)**
- F40** Words in s. 172(11A) inserted (12.4.2015) by National Insurance Contributions Act 2015 (c. 5), **s. 1(10)(11)(a)**
- F41** Word in s. 172(11A) inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), **ss. 4(2)**, 9
- F42** Words in s. 172(11A) substituted (with effect for the tax year 2015-16 and subsequent tax years) by National Insurance Contributions Act 2015 (c. 5), **Sch. 1 paras. 17, 35**
- F43** Word in s. 172(11A) inserted (13.10.2014) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 15 para. 20**; S.I. 2014/2727, art. 2
- F44** Word in s. 172(11A) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 13(6)(7)**
- F45** Words in s. 172(11A) substituted (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. 6**; S.I. 2003/392, art. 2
- F46** Punctuation in s. 172(11B) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 18(3)(a)(7)**
- F47** Words in s. 172(11B) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 18(3)(b)(7)**
- F48** S. 172(11B)(b)(c) inserted (13.5.2014) by National Insurance Contributions Act 2014 (c. 7), **s. 18(3)(c)(7)**

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F49 S. 172(11C)-(11E) inserted (30.3.2006) by National Insurance Contributions Act 2006 (c. 10), **ss. 2(2)(b)**, 9

Modifications etc. (not altering text)

- C1** S. 172(4) 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
- C2** S. 172(9) modified (5.10.1999) by 1999 c. 10, ss. 2(4), 20(2), **Sch. 2 para. 20(e)**

Marginal Citations

- M1** 1954 c. 33 (N.I.).
- M2** 1954 c. 33 (N.I.).

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Changes and effects yet to be applied to :

- s. 172(2)(a) word inserted (temp. until 31.12.2010) by [2007 c. 2 \(N.I.\) s. 31\(2\)\(a\)](#)
- s. 172(2)(a) words inserted by [2015 c. 1 \(N.I.\) s. 12\(4\)](#)
- s. 172(2)(a) words repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- s. 172(2)(c) word inserted (temp. until 31.12.2010) by [2007 c. 2 \(N.I.\) s. 31\(2\)\(b\)](#)
- s. 172(4) words inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 4\(2\)](#)
- s. 172(4A) words inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 4\(3\)](#)

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)