
STATUTORY INSTRUMENTS

2007 No. 2072

The Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Modification of Section 4A) Order 2007

Modification of section 4A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992

2.—(1) Section 4A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 is modified as follows.

(2) After subsection (2) insert—

“(2A) Regulations may also make provision for securing that where the services of an individual (“the worker”) are provided (directly or indirectly) by a managed service company (“the MSC”) relevant payments or benefits are, to the specified extent, to be treated for the purposes of the applicable provisions of this Act as earnings paid to the worker in respect of an employed earner’s employment of his.

(2B) In subsection (2A) “managed service company” has the same meaning as it has for the purpose of Chapter 9 of Part 2 of ITEPA 2003.”.

(3) In subsection (3)(1)—

- (a) in paragraph (a) after “by the intermediary” insert “or the MSC (as the case requires)”;
- (b) in paragraph (b) for “intermediary (whether or not he fulfils” substitute “intermediary or MSC (whether or not fulfilling”;
- (c) in paragraph (g) after “the intermediary” insert “or the MSC”.

(4) In subsection (4)(b)—

- (a) in sub-paragraph (i) after “intermediary” insert “or the MSC”; and
- (b) in sub-paragraph (ii) for “him” substitute “that person”.

(5) In subsection (6) in the definition of “relevant payments or benefits” after “the intermediary” insert “or the MSC,”.