



Social Security Contributions and Benefits Act 1992

1992 CHAPTER 4

PART I **U.K.**

CONTRIBUTIONS

Class 4 contributions

16 **Application of Income Tax Acts and destination of Class 4 contributions.** **U.K.**

- (1) All the provisions of the Income Tax Acts, including in particular—
- (a) provisions as to assessment, collection, repayment and recovery, and
 - ^[F1](b) the provisions of Part VA (payment of tax) and Part X (penalties) of the Taxes Management Act 1970,[]]^[F2]and
 - (c) the provisions of Schedules 55 and 56 to the Finance Act 2009 ^[F3]and of Schedule 38 to the Finance Act 2012,[]]^[F4]and
 - (d) the provisions of Part 4 (follower notices and accelerated payments) and Part 5 (promoters of tax avoidance schemes) of the Finance Act 2014,[]]^[F5]and
 - (e) the provisions of Schedule 18 to the Finance Act 2016 (serial tax avoidance),]
- shall, with the necessary modifications, apply in relation to Class 4 contributions under this Act and the Northern Ireland Contributions and Benefits Act as if those contributions were income tax chargeable under ^[F6]Chapter 2 of Part 2 of the Income Tax (Trading and Other Income) Act 2005 in respect of the profits of a trade, profession or vocation which is not carried on wholly outside the United Kingdom].
- (2) Subsection (1) above is subject to any provision made by or under—
- (a) sections 17(3) and (4) and 18 below;
 - (b) sections 17(3) and (4) and 18 of the Northern Ireland Contributions and Benefits Act; and
 - (c) Schedule 2 to this Act.

Status: Point in time view as at 06/04/2017. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Section 16 is up to date with all changes known to be in force on or before 06 October 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)

(3) Schedule 2 to this Act has effect for the application or modification, in relation to Class 4 contributions under this Act and the Northern Ireland Contributions and Benefits Act, of certain provisions of the Income Tax Acts, and the exclusion of other provisions, and generally with respect to the contributions.

^{F7}(4)

^{F8}(5)

Textual Amendments

- F1** S. 16(1)(b) substituted (6.4.1996 with effect in accordance with s. 196 of the amending Act) by Finance Act 1994 (c. 9), **Sch. 19 para. 45**
- F2** S. 16(1)(c) and word inserted (1.4.2011) by The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011 (S.I. 2011/702), **art. 13** (with arts. 20, 22)
- F3** Words in s. 16(1)(c) inserted (1.4.2013) by Finance Act 2012 (c. 14), **Sch. 38 para. 53**; S.I. 2013/279, art. 2
- F4** S. 16(1)(d) and word inserted (12.4.2015) by National Insurance Contributions Act 2015 (c. 5), **Sch. 2 paras. 32, 33(1)**
- F5** S. 16(1)(e) and word inserted (with effect in relation to relevant defeats incurred after 15.9.2016 in accordance with Sch. 18 para. 63 of the amending Act) by Finance Act 2016 (c. 24), **Sch. 18 para. 61(3)**
- F6** Words in s. 16(1) substituted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), **Sch. 1 para. 421** (with Sch. 2)
- F7** S. 16(4) omitted (1.4.1999) by virtue of Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2), s. 28(3), Sch. 3 para. 16, **Sch. 10 Pt. 1**; S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F8** S. 16(5) repealed (with effect in relation to the tax year 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), ss. 7, 8(2), **Sch. 2**

Status:

Point in time view as at 06/04/2017. This version of this provision has been superseded.

Changes to legislation:

Social Security Contributions and Benefits Act 1992, Section 16 is up to date with all changes known to be in force on or before 06 October 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.