

Status: Point in time view as at 06/04/2007.

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross
Heading: Method of computing profits or gains is up to date with all changes known to be in force on or
before 14 July 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)*

SCHEDULES

SCHEDULE 2

SCHEDULE 2 TO THE SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992: LEVY OF CLASS 4 CONTRIBUTIONS WITH INCOME TAX

Method of computing profits or gains

- 2 Subject to the following paragraphs, Class 4 contributions shall be payable in respect of the full amount of all [^{F1}profits—
- (a) which are the profits of any relevant trade, profession or vocation which is not carried on wholly outside the United Kingdom, and
 - (b) which are chargeable to income tax under Chapter 2 of Part 2 of ITTOIA 2005].

Textual Amendments

- F1** Words in [Sch. 2 para. 2](#) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 425\(3\)](#) (with [Sch. 2](#))

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