

Status: Point in time view as at 15/09/2016.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross Heading: Other provisions is up to date with all changes known to be in force on or before 15 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

Other provisions

- 6 (1) [^{F1}Section 86 of the ^{M1}Taxes Management Act 1970 (interest on overdue tax)] shall apply in relation to any amount due in respect of Class 4 contributions [^{F2}as it applies] in relation to income tax; and section 824 of the Act of 1988 (repayment supplements) shall, with the necessary modifications, apply in relation to Class 4 contributions as it applies in relation to income tax.

^{F3}(2)

Textual Amendments

- F1** Words in [Sch. 2 para. 6\(1\)](#) substituted (8.9.1998) by [1998 c. 14, s. 59\(5\)\(a\)](#); [S.I. 1998/2209, art. 2\(a\)](#), [Sch. Pt. I](#) (subject to saving in [art. 3](#))
- F2** Words in [Sch. 2 para. 6\(1\)](#) substituted (8.9.1998) by [1998 c. 14, s. 59\(5\)\(b\)](#); [S.I. 1998/2209, art. 2\(a\)](#), [Sch. Pt. I](#) (subject to saving in [art. 3](#))
- F3** [Sch. 2 para. 6\(2\)](#) repealed and superseded (1.4.1999) by [1999 c. 2, ss. 3\(1\)\(6\), 26\(3\)](#), [Sch. 10 Pt. I](#); [S.I. 1999/527, art. 2\(b\)](#), [Sch. 2](#) (subject to [arts. 3-6](#))

Marginal Citations

- M1** [1970 c.9](#).

- 7 Where an assessment has become final and conclusive for the purposes of income tax for any year, that assessment shall also be final and conclusive for the purposes of computing liability for Class 4 contributions; and no allowance or adjustment of liability, on the ground of diminution of income or loss, shall be taken into account in computing profits ^{F4}... chargeable to Class 4 contributions unless that allowance or adjustment has previously been made on an application under the special provisions of the Income Tax Acts relating to it, or falls to be allowed under paragraph 3(5) of this Schedule.

Textual Amendments

- F4** Words in [Sch. 2 para. 7](#) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\)](#), [Sch. 1 para. 425\(6\)](#), [Sch. 3](#) (with [Sch. 2](#))

- 8 The provisions of Part V of the Taxes Management Act 1970 (appeals, etc.) shall apply with the necessary modifications in relation to Class 4 contributions as they apply in relation to income tax; [^{F5}but nothing in this Schedule affects the extent to which the Income Tax Acts apply with respect to any decision falling to be made—]

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- (a) under subsection (1) of section 17 above or subsection (1) of section 17 of the Northern Ireland Contributions and Benefits Act as to whether by regulations under that subsection a person is excepted from liability for Class 4 contributions, or his liability is deferred; or
- (b) under regulations made by virtue of section 17(3) or (4) or 18 above or section 17(3) or (4) or 18 of the Northern Ireland Contributions and Benefits Act.

Textual Amendments

F5 Words in [Sch. 2 para. 8](#) substituted (4.3.1999 for specified purposes and 1.4.1999 otherwise) by 1999 c. 2, s. 18, [Sch. 7 para. 17](#); S.I. 1999/527, art. 2(a)(b), [Schs. 1, 2](#) (subject to arts. 3-6)

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