

Status: Point in time view as at 13/05/2014.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Cross Heading: Trustees, etc. is up to date with all changes known to be in force on or before 20 August 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

LEVY OF CLASS 4 CONTRIBUTIONS WITH INCOME TAX

Trustees, etc.

- 5 In any circumstances in which apart from this paragraph a person would—
- ^{F1}(a)
- (b) by virtue of [^{F2}section 8 of ITTOIA 2005] be assessed and charged to [^{F3}Class 4] contributions in respect of profits ^{F4}... received or receivable by him in the capacity of trustee,
- such contributions shall not be payable either by him or by any other person.

Textual Amendments

- F1** Sch. 2 para. 5(a) and word omitted (with effect for the tax year 2012-13 and subsequent tax years) by virtue of [Finance Act 2012 \(c. 14\)](#), [s. 222\(4\)\(c\)\(i\)](#) (with [s. 222\(5\)](#))
- F2** Words in Sch. 2 para. 5(b) 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. 422\(5\)\(b\)\(i\)](#) (with [Sch. 2](#))
- F3** Words in Sch. 2 para. 5(b) substituted (with effect for the tax year 2012-13 and subsequent tax years) by virtue of [Finance Act 2012 \(c. 14\)](#), [s. 222\(4\)\(c\)\(ii\)](#) (with [s. 222\(5\)](#))
- F4** Words in Sch. 2 para. 5(b) repealed (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [s. 883\(1\)](#),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. 422\(5\)\(b\)\(ii\)](#), [Sch. 3](#) (with [Sch. 2](#))

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