



# Social Security Contributions and Benefits Act 1992

## 1992 CHAPTER 4

### PART I

#### CONTRIBUTIONS

##### *Preliminary*

#### **[<sup>F1</sup>4AA Limited liability partnerships**

- (1) The Treasury may, for the purposes of this Act, by regulations—
  - (a) provide that, in prescribed circumstances—
    - (i) a person (“E”) is to be treated as employed in employed earner’s employment by a limited liability partnership (including where E is a member of the partnership), and
    - (ii) the limited liability partnership is to be treated as the secondary contributor in relation to any payment of earnings to or for the benefit of E as the employed earner;
  - (b) prescribe how earnings in respect of E’s employed earner employment with the limited liability partnership are to be determined (including what constitutes such earnings);
  - (c) provide that such earnings are to be treated as being paid to or for the benefit of E at prescribed times.
- (2) Regulations under subsection (1) may modify the definition of “employee” or “employer” in section 163, 171, 171ZJ or 171ZS below as the Treasury consider appropriate to take account of any provision falling within subsection (1)(a) to (c).
- (3) If—
  - (a) a provision of the Income Tax Acts relating to limited liability partnerships or members of limited liability partnerships is passed or made, and

---

*Status: Point in time view as at 06/04/2014. This version of this provision has been superseded.*

**Changes to legislation:** Social Security Contributions and Benefits Act 1992, Section 4AA is up to date with all changes known to be in force on or before 01 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)

---

- (b) in consequence, the Treasury consider it appropriate for provision to be made for the purpose of assimilating to any extent the law relating to income tax and the law relating to contributions under this Part, the Treasury may by regulations make that provision.
- (4) The provision that may be made under subsection (3) includes provision modifying any provision made by or under this Act.
- (5) Regulations under this section are to be made with the concurrence of the Secretary of State.
- (6) Section 4(4) of the Limited Liability Partnerships Act 2000 does not limit the provision that may be made by regulations under this section.]

---

**Textual Amendments**

**F1** S. 4AA inserted (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\), s. 14\(2\)](#)

**Status:**

Point in time view as at 06/04/2014. This version of this provision has been superseded.

**Changes to legislation:**

Social Security Contributions and Benefits Act 1992, Section 4AA is up to date with all changes known to be in force on or before 01 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.