

SCHEDULES

SCHEDULE 4

TRANSITORY MODIFICATIONS

PART I

PROVISIONS NOT YET IN FORCE

The Contributions and Benefits Act

8 The following sub-paragraph shall be substituted for paragraph 6(1) of Schedule 2 to that Act—

“(1) Section 88(1), (4) and (5)(a) and (b) of the Taxes Management Act 1970 (interest on tax recovered to make good loss due to taxpayer’s fault) shall apply in relation to any amount due in respect of Class 4 contributions as it applies in relation to income tax; but section 86 of that Act (interest on amounts overdue) shall not apply.”.