



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART I

#### CONTRIBUTIONS

##### *Class 4 contributions*

#### **15 Class 4 contributions recoverable under the Income Tax Acts.**

- (1) Class 4 contributions shall be payable for any tax year in respect of all annual profits or gains which—
  - (a) are immediately derived from the carrying on or exercise of one or more trades, professions or vocations, and
  - (b) are profits or gains chargeable to income tax under Case I or Case II of Schedule D for the year of assessment corresponding to that tax year.
- (2) Class 4 contributions in respect of profits or gains shall be payable—
  - (a) in the same manner as any income tax which is, or would be, chargeable in respect of those profits or gains (whether or not income tax in fact falls to be paid), and
  - (b) by the person on whom the income tax is (or would be) charged,  
in accordance with assessments made from time to time under the Income Tax Acts as applied and modified by section 16(1) to (3) of the Great Britain Contributions and Benefits Act.
- (3) A Class 4 contribution for any tax year shall be an amount equal to <sup>[F1]</sup><sup>[F27]</sup> per cent.] of so much of the profits or gains referred to in subsection (1) above (as computed in accordance with Schedule 2 to the Great Britain Contributions and Benefits Act, the text of which is set out as Schedule 2 to this Act) as exceeds <sup>[F3]</sup>£4,385] and does not exceed <sup>[F3]</sup>£27,820].

*Status: Point in time view as at 06/04/2000.*

*Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Cross*

*Heading: Class 4 contributions is up to date with all changes known to be in force on or before 06 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)*

- (4) The reference in subsection (1) above to profits or gains chargeable to income tax under Case I or Case II of Schedule D shall be taken to include a reference to profits or gains consisting of a payment of enterprise allowance chargeable to income tax under Case VI of Schedule D by virtue of section 127(2) of the <sup>M1</sup>Income and Corporation Taxes Act 1988.
- (5) For the purposes of this section the year of assessment which corresponds to a tax year is the year of assessment (within the meaning of the Tax Acts) which consists of the same period as that tax year.

#### Textual Amendments

- F1** Words in s. 15(3) substituted (6.4.1996) by S.R. 1996/72, art. 5(a)
- F2** Figure substituted (6.4.2000) by S.I. 2000/755, art. 4(a)
- F3** Words in s. 15(3) substituted (6.4.2000) by S.I. 2000/755, art. 4(b)(c)

#### Marginal Citations

- M1** 1988 c.1.

## 16 Destination of Class 4 contributions.

Any money paid [<sup>F4</sup>into the National Insurance Fund] under section 16(5) of the Great Britain Contributions and Benefits Act (Class 4 contributions collected from Northern Ireland) shall be treated as Class 4 contributions collected by the [<sup>F4</sup>Inland Revenue] for the purposes of this Act.

#### Textual Amendments

- F4** Words in s. 16 substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), Sch. 1 para. 6 (with savings and transitional provisions in Sch. 7); S.R. 1999/149, art. 2(c), Sch. 2 (subject to arts. 3-6)

## 17 Exceptions, deferment and incidental matters relating to Class 4 contributions.

- (1) [<sup>F5</sup>The Inland Revenue may by regulations] provide—
- (a) for excepting persons from liability to pay Class 4 contributions in accordance with section 15(1) to (3) above and section 16(1) to (3) of the Great Britain Contributions and Benefits Act; or
  - (b) for deferring any person's liability,
- <sup>F6</sup> . . .
- (2) Exception from liability, or deferment, under subsection (1) above may, in particular, be by reference—
- (a) to a person otherwise liable for contributions being under a prescribed age at the beginning of a tax year;
  - (b) to a person having attained pensionable age;
  - (c) to a person being in receipt of earnings in respect of which primary Class 1 contributions are, or may be, payable; or

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- (d) to a person not satisfying prescribed conditions as to residence or presence in the United Kingdom.
- (3) [<sup>F5</sup>The Inland Revenue may by regulations] provide for any incidental matters arising out of the payment of any Class 4 contributions recovered by the Inland Revenue, including in particular the return, in whole or in part, of such contributions in cases where—
- (a) payment has been made in error; or
  - (b) repayment ought for any other reason to be made.
- (4) [<sup>F5</sup>The Inland Revenue may by regulations] provide for any matters arising out of the deferment of liability for Class 4 contributions under subsection (1) above, including in particular provision for the amount of a person's profits or gains (as computed in accordance with the Great Britain Contributions and Benefits Act) to be certified by the Inland Revenue to <sup>F7</sup> . . . the person liable.
- (5) No such certificate as is referred to in subsection (4) above shall relate to a person's profits or gains so far as they exceed the higher of the two money sums for the time being specified in section 15(3) above.
- <sup>F8</sup>(6) . . . . .

#### Textual Amendments

- F5** Words in s. 17(1)(3)(4) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 17(2)(3)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F6** Words in s. 17(1) repealed (omitted 24.3.1999 for specified purposes only and wholly repealed 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 7(a)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F7** Words in s. 17(4) repealed (omitted 24.3.1999 for specified purposes only and wholly repealed 1.4.1999) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 7(b)** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F8** S. 17(6) repealed (1.4.1999) by S.I. 1999/671, arts. 4, 24(3), **Sch. 3 para. 17(4)**, **Sch. 9 Pt. I** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

## 18 Class 4 contributions recoverable under regulations.

- (1) [<sup>F9</sup>The Inland Revenue may by regulations make provision] so that where—
- (a) an earner, in respect of any one or more employments of his, is treated by regulations under section 2(2)(b) above as being self-employed; and
  - (b) in any tax year he has earnings from any such employment (one or more) which fall within paragraph (b)(i) of subsection (3) of section 11 above but is not liable for a higher weekly rate of Class 2 contributions by virtue of regulations under that subsection; and
  - (c) the total of those earnings exceeds [<sup>F10</sup>£4,385],
- he is to be liable, in respect of those earnings, to pay a Class 4 contribution of an amount equal to [<sup>F11</sup>[<sup>F12</sup>7] per cent.]of so much of the total as exceeds [<sup>F10</sup>£4,385] and does not exceed [<sup>F10</sup>£27,820].
- (2) [<sup>F13</sup>In relation to Class 4 contributions payable by virtue of regulations under this section], [<sup>F9</sup>regulations made by the Inland Revenue may]—

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- (a) apply any of the provisions of Schedule 1 to this Act (except a provision conferring power to make regulations); and
- (b) make any such provision as may be made by regulations under that Schedule, except paragraph 6.

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#### **Textual Amendments**

- F9** Words in s. 18(1)(2) substituted (1.4.1999) by S.I. 1999/671, art. 4, **Sch. 3 para. 18** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)
- F10** Words in s. 18(1) substituted (6.4.2000) by S.I. 2000/755, **art. 4(b)(c)**
- F11** Words in s. 18(1) substituted (6.4.1996) by S.R. 1996/72, **art. 5(a)**
- F12** Figure in s. 18(1) substituted (6.4.2000) by S.I. 2000/755, **art. 4(a)**
- F13** Words in s. 18(2) substituted (24.3.1999 for specified purposes and 1.4.1999 otherwise) by S.I. 1999/671, arts. 1(2)(b), 3(1), **Sch. 1 para. 8** (with savings and transitional provisions in **Sch. 7**); S.R. 1999/149, art. 2(c), **Sch. 2** (subject to arts. 3-6)

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