



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 [^{F1}profits] which—
- (a) are immediately derived from the carrying on or exercise of one or more trades, professions or vocations, ^{F2}...
 - (b) [^{F3}are profits chargeable to income tax under Chapter 2 of Part 2 of the Income Tax (Trading and Other Income) Act 2005] for the year of assessment corresponding to that tax year [^{F4}and
 - (c) are not profits of a trade, profession or vocation carried on wholly outside the United Kingdom].
- (2) Class 4 contributions in respect of profits ^{F5}... shall be payable—
- (a) in the same manner as any income tax which is, or would be, chargeable in respect of those profits ^{F5}... (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.
- [^{F6}(3) The amount of a Class 4 contribution under this section for any tax year is equal to the aggregate of—

Status: Point in time view as at 06/04/2018. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 15 is up to date with all changes known to be in force on or before 27 June 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)

- (a) the main Class 4 percentage of so much of the profits ^{F7}... referred to in subsection (1) above (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 [^{F8}£8,424] but does not exceed [^{F8}£46,350]; and
- (b) the additional Class 4 percentage of so much of those profits ^{F7}... as exceeds [^{F8}£46,350];

but the figures specified in this subsection are subject to alteration under section 129 of the Administration Act.

(3ZA) For the purposes of this Act—

- (a) the main Class 4 percentage is [^{F9}9] per cent; and
- (b) the additional Class 4 percentage is [^{F10}2] per cent;

but the main Class 4 percentage is subject to alteration under section 129 of the Administration Act.]

^{F11}(3A) Where income tax is (or would be) charged on a member of a limited liability partnership in respect of profits ^{F12}... arising from the carrying on of a trade or profession by the limited liability partnership, Class 4 contributions shall be payable by him if they would be payable were the trade or profession carried on in partnership by the members.]

^{F13}(4)

- (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** Word in s. 15(1) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 424\(2\)\(a\)](#) (with Sch. 2)
- F2** Word in s. 15(1) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 424\(2\)\(b\), Sch. 3](#) (with Sch. 2)
- F3** Words in s. 15(1)(b) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 424\(2\)\(c\)](#) (with Sch. 2)
- F4** S. 15(1)(c) and preceding word inserted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 424\(2\)\(d\)](#) (with Sch. 2)
- F5** Words in s. 15(2) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 424\(3\), Sch. 3](#) (with Sch. 2)
- F6** S. 15(3)(3ZA) substituted (with effect for 2003-04 and subsequent tax years) for s. 15(3) by [National Insurance Contributions Act 2002 \(c. 19\), ss. 3\(2\), 8\(2\)](#)
- F7** Words in s. 15(3) repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), s. 883\(1\), Sch. 1 para. 424\(3\), Sch. 3](#) (with Sch. 2)
- F8** Sums in s. 15(3) substituted (6.4.2018) by [The Social Security \(Contributions\) \(Rates, Limits and Thresholds Amendments and National Insurance Funds Payments\) Regulations 2018 \(S.I. 2018/337\), regs. 1, 5](#)
- F9** Figure in s. 15(3ZA)(a) substituted (6.4.2011) by [National Insurance Contributions Act 2011 \(c. 3\), ss. 2\(1\)\(a\), 13\(1\)](#)
- F10** Figure in s. 15(3ZA)(b) substituted (6.4.2011) by [National Insurance Contributions Act 2011 \(c. 3\), ss. 2\(1\)\(b\), 13\(1\)](#)
- F11** S. 15(3A) inserted (6.4.2001) by [2000 c. 12, s. 13; S.I. 2000/3316, art. 2](#)

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- F12** Words in s. 15(3A) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 424(3), **Sch. 3** (with Sch. 2)
- F13** S. 15(4) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 424(4), **Sch. 3** (with Sch. 2)

Status:

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