



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 4 contributions

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

- (1) [^{F1}The Inland Revenue may by regulations] provide—
- (a) for excepting persons from liability to pay Class 4 contributions [^{F2}, or any prescribed part of such 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,
- ^{F3} . . .
- (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
 - (d) to a person not satisfying prescribed conditions as to residence or presence in the United Kingdom.
- (3) [^{F1}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,

Status: Point in time view as at 01/04/2014.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 17 is up to date with all changes known to be in force on or before 16 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)

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) [^{F1}The Inland Revenue may by regulations] provide for any matters arising out of the deferment of liability [^{F4}to pay Class 4 contributions, or any part of such 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 ^{F5}. . . the person liable.

(5) ^{F6}

^{F7}(6)

Textual Amendments

F1 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)

F2 Words in s. 17(1) inserted (with effect for 2003-04 and subsequent tax years) by **National Insurance Contributions Act 2002** (c. 19), ss. 6, 8(2), **Sch. 1 para. 23(2)**

F3 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)

F4 Words in s. 17(4) substituted (with effect for 2003-04 and subsequent tax years) by **National Insurance Contributions Act 2002** (c. 19), ss. 6, 8(2), **Sch. 1 para. 23(3)**

F5 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)

F6 S. 17(5) repealed (with effect for 2003-04 and subsequent tax years) by **National Insurance Contributions Act 2002** (c. 19), ss. 7, 8(2), **Sch. 2**

F7 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)

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