



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

PART I

CONTRIBUTIONS

Class 4 contributions

18 Class 4 contributions recoverable under regulations.

- (1) Provision may be made by regulations 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 [^{F1}£6,340],
- he is to be liable, in respect of those earnings, to pay a Class 4 contribution of an amount equal to [^{F1}6.3 per cent.] of so much of the total as exceeds [^{F1}£6,340] and does not exceed [^{F1}£21,840].
- (2) It shall be for the Department and not the Inland Revenue, to recover Class 4 contributions payable by virtue of regulations under this section and generally to be responsible for the relevant administration; and, in relation to contributions so payable, regulations may—
- (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.

Status: Point in time view as at 06/04/1993. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 18 is up to date with all changes known to be in force on or before 08 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)

Textual Amendments

F1 Figures in s. 18(1) substituted (6.4.1993) by [S.R. 1993/60](#), [art.5](#)

Status:

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