



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) [^{F1}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 [^{F2}£5,715],
- he is to be liable, in respect of those earnings, to pay a Class 4 contribution ^{F3}...

[^{F4}(1A) The amount of a Class 4 contribution payable by virtue of regulations under this section is equal to the aggregate of—

- (a) the main Class 4 percentage of so much of the total of the earnings referred to in subsection (1)(b) above as exceeds [^{F5}£5,715] but does not exceed [^{F5}£43,875]; and
- (b) the additional Class 4 percentage of so much of that total as exceeds [^{F5}£43,875];

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

Status: Point in time view as at 28/06/2010. This version of this provision has been superseded.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 15 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)

- (2) [^{F6}In relation to Class 4 contributions payable by virtue of regulations under this section], [^{F1}regulations made by the Inland Revenue 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 [^{F7}or 7BZA].

Textual Amendments

- F1** 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)
- F2** Sum in s. 18(1) substituted (6.4.2009) by The Social Security (Contributions) (Re-rating) Order 2009 (S.I. 2009/593), arts. 1(1), **4(a)**
- F3** Words in s. 18(1) repealed (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), ss. 7, 8(2), **Sch. 2**
- F4** S. 18(1A) inserted (with effect for 2003-04 and subsequent tax years) by National Insurance Contributions Act 2002 (c. 19), ss. **3(4)**, 8(2)
- F5** Sums in s. 18(1A) substituted (6.4.2009) by The Social Security (Contributions) (Re-rating) Order 2009 (S.I. 2009/593), arts. 1(1), **4(a)(b)**
- F6** 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)
- F7** Words in s. 18(2)(b) inserted (1.9.2004) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), s. 13, **Sch. 1 para. 2(3)**; S.I. 2004/1943, art. 5(a)(ii)

Status:

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Changes to legislation:

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