
Changes to legislation: There are currently no known outstanding effects for the Health and Social Care Levy (Repeal) Act 2022, Paragraph 1. (See end of Document for details)

SCHEDULE

TRANSITIONAL AND CONSEQUENTIAL PROVISION

Class 1A contributions other than contributions in respect of certain termination awards and sporting testimonial payments

- 1 (1) **This paragraph** applies to Class 1A contributions payable for the tax year 2022-23 other than Class 1A contributions in respect of—
- (a) a relevant sporting testimonial payment, or
 - (b) a relevant termination award.
- (2) Section 10 of the Social Security Contributions and Benefits Act 1992 (Class 1A contributions: benefits in kind etc) has effect in relation to a Class 1A contribution to which **this paragraph** applies as if in subsection (5) for the words from “means” to the end there were substituted “is 14.53%”.
- (3) Section 10 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 1A contributions: benefits in kind etc) has effect in relation to a Class 1A contribution to which **this paragraph** applies as if in subsection (5) for the words from “means” to the end there were substituted “is 14.53%”.
- (4) In **this paragraph** and in **paragraph 2**—
- “relevant sporting testimonial payment” means a sporting testimonial payment (within the meaning given by section 226E(6) of the Income Tax (Earnings and Pensions) Act 2003) to which regulation 40D(2) of the Social Security (Contributions) Regulations 2001 applies (requirement to make real time returns etc);
 - “relevant termination award” means a termination award (within the meaning given by section 10(12) of the Social Security Contributions and Benefits Act 1992) to which regulation 40C(2) of the Social Security (Contributions) Regulations 2001 applies (requirement to make real time returns etc).

Commencement Information

II Sch. para. 1 in force at Royal Assent

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