



# National Insurance Contributions Act 2022

## 2022 CHAPTER 9

### PART 2

#### CLASS 4 CONTRIBUTIONS

#### **10 Treatment of self-isolation support scheme payments**

- (1) A payment under a self-isolation support scheme is not to be taken into account for the purposes of computing the amount of profits in respect of which Class 4 contributions are payable under section 15 of either of the 1992 Acts.
- (2) For the purposes of this section, the following (and only the following) are self-isolation support schemes—
  - (a) in relation to England, the scheme known as the Test and Trace Support Payment Scheme;
  - (b) in relation to Wales, the scheme known as the Self-Isolation Support Scheme;
  - (c) in relation to Scotland, the scheme known as Self-Isolation Support Grant;
  - (d) in relation to any part of the United Kingdom, a scheme corresponding or similar to the schemes mentioned in paragraphs (a) to (c) that is designated for the purposes of this paragraph in regulations made by the Treasury.
- (3) This section has effect in relation to payments made in the tax year 2020-21 and subsequent tax years.

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#### **Commencement Information**

**II** S. 10 in force at Royal Assent

**Status:**

Point in time view as at 15/03/2022.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2022, PART 2.