



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.

Commencement Information

II S. 10 in force at Royal Assent

Changes to legislation:

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