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STATUTORY INSTRUMENTS

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**2001 No. 1004**

**The Social Security (Contributions) Regulations 2001**

**PART 9**

**SPECIAL CLASSES OF EARNERS**

Case F—

Residence and Persons Abroad

**[<sup>F1</sup>148B.**—(1) This regulation applies, in relation to a tax year, in respect of a person who is in that tax year—

- (a) in employment as a self-employed earner; and
- (b) a person to whom the Act applies by virtue of Regulation (EC) No 1408/71 or Regulation (EC) No 883/2004.

(2) Section 11 of the Act has effect in relation to the employment as if for subsection (3) there were substituted—

“(3) “Relevant profits” means profits from the employment in respect of which Class 4 contributions would be payable under section 15 for the relevant tax year if—

- (a) for the purposes of income tax, the earner were resident in the United Kingdom in that year;
- (b) the employment were carried on by the earner in Great Britain;
- (c) the amount of the profits were to exceed the amount specified in subsection (3) (a) of that section in excess of which the main Class 4 percentage is payable; and
- (d) any applicable arrangements having effect under section 2 of the Taxation (International and Other Provisions) Act 2010 (double taxation arrangements) were to be disregarded.”]

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**Textual Amendments**

**F1** Reg. 148B inserted (6.4.2015) by [The Social Security \(Miscellaneous Amendments No. 2\) Regulations 2015 \(S.I. 2015/478\)](#), regs. 1(4), 17

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 148B.