

## SCHEDULES

### SCHEDULE 4

#### TRANSITORY MODIFICATIONS

#### PART I

#### PROVISIONS NOT YET IN FORCE

##### *The Contributions and Benefits Act*

- 2 At the beginning of subsection (6) of section 44 of the Contributions and Benefits  
Act there shall be inserted the words “Subject to subsection (7A) below”.
- 3 The following subsection shall be inserted after subsection (7) of that section—  
“(7A) The Secretary of State may prescribe circumstances in which pensioners’  
earnings factors for any relevant year may be calculated in such manner as  
may be prescribed.”.
- 4 In section 135 of that Act subsections (3) and (4) shall be omitted.
- 5 In section 143(3)(c) of that Act the following sub-paragraphs shall be substituted  
for sub-paragraphs (i) to (iii)—  
“(i) paragraph 2 of Schedule 8 to the National Health Service  
Act 1977;  
(ii) the Children Act 1989; or  
(iii) section 37 of the National Health Service (Scotland) Act  
1978.”.
- 6 In paragraph 6 of Schedule 1 to that Act sub-paragraphs (2) to (4) shall be omitted.
- 7 The following sub-paragraph shall be substituted for paragraph 6(8) of that  
Schedule—  
“(8) The Inland Revenue shall, at such times, and in such manner as the  
Treasury may direct, account to the Secretary of State for, and pay to him,  
the sums estimated by the Inland Revenue, in such manner as may be so  
directed, to have been received by them as contributions in accordance  
with regulations made by virtue of this paragraph.”.
- 8 The following sub-paragraph shall be substituted for paragraph 6(1) of Schedule 2  
to that Act—  
“(1) Section 88(1), (4) and (5)(a) and (b) of the Taxes Management Act 1970  
(interest on tax recovered to make good loss due to taxpayer’s fault) shall  
apply in relation to any amount due in respect of Class 4 contributions as  
it applies in relation to income tax; but section 86 of that Act (interest on  
amounts overdue) shall not apply.”.

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*Status: This is the original version (as it was originally enacted).*

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- 9 Paragraph 6(2) of that Schedule shall be omitted.
- 10 The following sub-paragraph shall be inserted after paragraph 11(12) of Schedule 7 to that Act—
- “(12A) The reference in sub-paragraph (11) above to a person who has retired from regular employment includes a reference—
- (a) to a person who under subsection (3) of section 27 of the 1975 Act was treated for the purposes of that Act as having retired from regular employment; and
  - (b) to a person who under subsection (5) of that section was deemed for those purposes to have retired from it.”.

11 At the end of paragraph 12 of Schedule 7 to that Act there shall be inserted—

“(7) The reference in sub-paragraph (1) above to a person who has retired from regular employment includes a reference—

    - (a) to a person who under subsection (3) of section 27 of the 1975 Act was treated for the purposes of that Act as having retired from regular employment; and
    - (b) to a person who under subsection (5) of that section was deemed for those purposes to have retired from it.”.