



# National Insurance Contributions Act 2014

## 2014 CHAPTER 7

### *Partnerships*

#### **13 Class 4 contributions: partnerships**

- (1) SSCBA 1992 is amended as follows.
- (2) After section 18 insert—

##### **“18A Class 4 contributions: partnerships**

- (1) The Treasury may by regulations—
  - (a) modify the way in which liabilities for Class 4 contributions of a partner in a firm are determined, or
  - (b) otherwise modify the law relating to Class 4 contributions,as they consider appropriate to take account of the passing or making of a provision of the Income Tax Acts relating to firms or partners in firms.
- (2) “Firm” has the same meaning as in the Income Tax (Trading and Other Income) Act 2005 (and includes a limited liability partnership in relation to which section 863(1) of that Act applies); and “partner” is to be read accordingly and includes a former partner.
- (3) Regulations under this section may have retrospective effect; but they may not have effect before the beginning of the tax year in which they are made.”
- (3) In section 176(1)(a) (parliamentary control: instruments subject to affirmative procedure), after “section 18;” insert— “section 18A;”.
- (4) SSCB(NI)A 1992 is amended as follows.
- (5) After section 18 insert—

##### **“18A Class 4 contributions: partnerships**

- (1) The Treasury may by regulations—

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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 13. (See end of Document for details)

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- (a) modify the way in which liabilities for Class 4 contributions of a partner in a firm are determined, or
  - (b) otherwise modify the law relating to Class 4 contributions,
- as they consider appropriate to take account of the passing or making of a provision of the Income Tax Acts relating to firms or partners in firms.
- (2) “Firm” has the same meaning as in the Income Tax (Trading and Other Income) Act 2005 (and includes a limited liability partnership in relation to which section 863(1) of that Act applies); and “partner” is to be read accordingly and includes a former partner.
  - (3) Regulations under this section may have retrospective effect; but they may not have effect before the beginning of the tax year in which they are made.”
- (6) In section 172(11A) (parliamentary control: instruments subject to affirmative procedure), after “18,” insert “ 18A, ”.
  - (7) The amendments made by this section come into force at the end of the period of 2 months beginning with the day on which this Act is passed.

#### **Commencement Information**

- II** [S. 13](#) wholly in force at 13.5.2014; [s. 13](#) in force at Royal Assent but the amendments made by this section come into force at 13.5.2014, see [s. 13\(7\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 13.