



Social Security Contributions and Benefits Act 1992

1992 CHAPTER 4

PART I

CONTRIBUTIONS

Preliminary

[^{F1}4AA Limited liability partnerships

- (1) The Treasury may, for the purposes of this Act, by regulations—
 - (a) provide that, in prescribed circumstances—
 - (i) a person (“E”) is to be treated as employed in employed earner’s employment by a limited liability partnership (including where E is a member of the partnership), and
 - (ii) the limited liability partnership is to be treated as the secondary contributor in relation to any payment of earnings to or for the benefit of E as the employed earner;
 - (b) prescribe how earnings in respect of E’s employed earner employment with the limited liability partnership are to be determined (including what constitutes such earnings);
 - (c) provide that such earnings are to be treated as being paid to or for the benefit of E at prescribed times.
- (2) Regulations under subsection (1) may modify the definition of “employee” or “employer” in section 163, 171, 171ZJ [^{F2}, 171ZS or 171ZZ14] below as the Treasury consider appropriate to take account of any provision falling within subsection (1)(a) to (c).
- (3) If—
 - (a) a provision of the Income Tax Acts relating to limited liability partnerships or members of limited liability partnerships is passed or made, and

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- (b) in consequence, the Treasury consider it appropriate for provision to be made for the purpose of assimilating to any extent the law relating to income tax and the law relating to contributions under this Part, the Treasury may by regulations make that provision.
- (4) The provision that may be made under subsection (3) includes provision modifying any provision made by or under this Act.
- (5) Regulations under this section are to be made with the concurrence of the Secretary of State.
- (6) Section 4(4) of the Limited Liability Partnerships Act 2000 does not limit the provision that may be made by regulations under this section.]

Textual Amendments

- F1** S. 4AA inserted (13.3.2014) by [National Insurance Contributions Act 2014 \(c. 7\), s. 14\(2\)](#)
- F2** Words in s. 4AA(2) substituted (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\), s. 2\(2\), Sch. para. 12; S.I. 2020/45, reg. 2](#)

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Changes and effects yet to be applied to :

- s. 4AA(2) words substituted by [2023 c. 20 Sch. para. 12](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 revoked (27.8.2010) before coming into force by S.I. 2010/1906, regs. 1(2), 2)
- Act restricted by [S.I. 1995/471 art. 32\(4\)](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Pt. 8ZA inserted by [2009 c. 24 s. 16\(1\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Pt. 12ZE inserted by [2023 c. 20 Sch. para. 5](#)
- s. 1(6)(aa) inserted by [S.I. 2024/377 reg. 5\(1\)](#)
- s. 4(1)(a)(viii) and word inserted by [2023 c. 20 Sch. para. 11\(b\)](#)
- s. 4C(5)(i)(j) repealed by [2007 c. 22 Sch. 4 para. 42\(3\)\(c\)Sch. 7 Pt. 7](#)
- s. 11A(eb) inserted by [2021 c. 26 Sch. 27 para. 12](#)
- s. 16(1)(f) and word inserted by [2021 c. 26 Sch. 27 para. 13](#)
- s. 30B(4)(aa) inserted by [2012 c. 5 Sch. 9 para. 4](#)
- s. 35(1)(e) and word inserted by [2012 c. 5 s. 63\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [2012 c. 5 s. 63\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by [2011 c. 19 Sch. 3 para. 2\(3\)\(b\)](#)
- s. 45(2A)(b) substituted by [2011 c. 19 Sch. 3 para. 2\(3\)\(c\)](#)
- s. 46(5)(6) inserted by [2008 c. 30 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 4 para. 6(3) repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 46(5)(a) words substituted by [2011 c. 19 Sch. 3 para. 3](#)
- s. 47(4A) inserted by [2008 c. 30 s. 102\(6\)](#) (This amendment not applied to legislation.gov.uk. S. 102 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 124(1)(ea) inserted by [2012 c. 5 s. 59\(2\)\(a\)](#)
- s. 124(1)(ga) inserted by [2009 c. 24 s. 5\(1\)\(a\)](#)
- s. 124(1C) inserted by [2012 c. 5 s. 59\(2\)\(b\)](#)
- s. 124(6A)(6B) inserted by [2009 c. 24 s. 5\(1\)\(b\)](#)
- s. 124A inserted by [2012 c. 5 s. 59\(3\)](#)
- s. 130C(2)(za) inserted by [2016 asp 19 Sch. 4 para. 5](#)
- s. 138(2A) inserted by [2009 c. 24 s. 17](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 138(2B) inserted by [2009 c. 24 s. 19\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 140(4)(ca) inserted by [2009 c. 24 s. 19\(6\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 140(4A) inserted by [2009 c. 24 s. 19\(7\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))

- s. 164(2)(aa) inserted by [2012 c. 5 s. 63\(3\)\(a\)](#)
- s. 164(9)(da) inserted by [2012 c. 5 s. 63\(3\)\(b\)](#)
- s. 171ZA(2)(ba) inserted by [2012 c. 5 s. 63\(4\)\(a\)](#)
- s. 171ZA(3A) inserted by [2012 c. 5 s. 63\(4\)\(b\)](#)
- s. 171ZB(2)(ba) inserted by [2012 c. 5 s. 63\(5\)\(a\)](#)
- s. 171ZB(3A) inserted by [2012 c. 5 s. 63\(5\)\(b\)](#)
- s. 171ZE(2A) inserted by [2014 c. 6 s. 123\(3\)\(b\)](#)
- s. 171ZE(2B) inserted by [2014 c. 6 s. 123\(3\)\(c\)](#)
- s. 171ZL(2)(ba) inserted by [2012 c. 5 s. 63\(8\)\(a\)](#)
- s. 171ZL(8)(za) inserted by [2012 c. 5 s. 63\(8\)\(c\)](#)
- s. 171ZEA(2)(ba) inserted by [2012 c. 5 s. 63\(6\)\(a\)](#)
- s. 171ZEA(3)(za) inserted by [2012 c. 5 s. 63\(6\)\(b\)](#)
- s. 171ZEB(2)(ba) inserted by [2012 c. 5 s. 63\(7\)\(a\)](#)
- s. 171ZEB(3)(za) inserted by [2012 c. 5 s. 63\(7\)\(b\)](#)
- s. 173A inserted by [2012 c. 5 s. 63\(9\)](#)
- s. 176(3A) inserted by [2011 c. 19 Sch. 3 para. 5\(2\)](#)
- Sch. 4 Pt. 1 para. 2A applied by [S.I. 1995/310 reg. 18\(1\)\(a\)](#)
- Sch. 4 Pt. 1 para. 6 power to amend conferred by [1992 c. 5 s. 154\(2\)\(a\)](#)
- Sch. 4 Pt. 1 para. 2 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4 Pt. 1 para. 2A repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4 Pt. 5 para. 7 power to amend conferred by [1992 c. 5 s. 154\(2\)\(d\)\(e\)](#)
- Sch. 4 Pt. 5 para. 12 power to amend conferred by [1992 c. 5 s. 154\(2\)\(d\)\(e\)](#)
- Sch. 4 Pt. 3 para. 1 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 2 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 4 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 5 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 6 power to amend conferred by [1992 c. 5 s. 150\(3\)\(a\)151](#)
- Sch. 4 Pt. 3 para. 5 sum substituted by [S.I. 2024/247 reg. 6](#)
- Sch. 4 Pt. 4 para. 2 applied by [S.I. 1995/310 reg. 15\(7\)](#)
- Sch. 4 Pt. 4 para. 1A repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4 Pt. 4 para. 2 repealed by [2007 c. 5 Sch. 8](#)
- Sch. 4B para. 1(1)(a)para. 1(1)(b)(2) words inserted by [2011 c. 19 Sch. 3 para. 6\(2\)\(b\)](#)
- Sch. 4C inserted by [2008 c. 30 s. 102\(5\)Sch. 3](#) (This amendment not applied to legislation.gov.uk. S. 102, Sch. 3 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(a)(b); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- Sch. 4C para. 7(2)(c) inserted by [2011 c. 19 Sch. 3 para. 7\(7\)\(b\)](#)
- Sch. 4C para. 7(3) inserted by [2011 c. 19 Sch. 3 para. 7\(8\)](#)
- Sch. 4C para. 3 omitted by [2011 c. 19 Sch. 3 para. 7\(3\)](#)
- Sch. 4C para. 7(2)(b) words inserted by [2011 c. 19 Sch. 3 para. 7\(7\)\(a\)](#)
- Sch. 4C para. 1 words substituted by [2011 c. 19 Sch. 3 para. 7\(2\)](#)
- Sch. 4C para. 2 words substituted by [2011 c. 19 Sch. 3 para. 7\(2\)](#)
- Sch. 4C para. 5(b) words substituted by [2011 c. 19 Sch. 3 para. 7\(4\)](#)
- Sch. 4C para. 6 words substituted by [2011 c. 19 Sch. 3 para. 7\(5\)](#)
- Sch. 4C para. 7(1) words substituted by [2011 c. 19 Sch. 3 para. 7\(4\)](#)
- Sch. 4C para. 7(1) words substituted by [2011 c. 19 Sch. 3 para. 7\(6\)](#)
- Sch. 11 para. 2(i) inserted by [2012 c. 5 s. 63\(10\)\(a\)](#)
- Sch. 11 para. 9 inserted by [2012 c. 5 s. 63\(10\)\(b\)](#)