

Status: Point in time view as at 01/07/1992.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Contributions and Benefits (Northern Ireland) Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 2

SCHEDULE 2 TO THE SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992: LEVY OF CLASS 4 CONTRIBUTIONS WITH INCOME TAX

Trustees, etc.

- 5 In any circumstances in which apart from this paragraph a person would—
- (a) under section 72 of the ^{M1}Taxes Management Act 1970 be assessable and chargeable to Class 4 contributions as trustee, guardian, tutor, curator, or committee of an incapacitated person in respect of the profits or gains of a trade, profession or vocation, or
 - (b) by virtue of section 59 of the Act of 1988 be assessed and charged to such contributions in respect of profits or gains received or receivable by him in the capacity of trustee,
- such contributions shall not be payable either by him or by any other person.

Marginal Citations

M1 1970 c. 9.

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