



Social Security Act 1998

1998 CHAPTER 14

PART II

CONTRIBUTIONS

Amendments of Contributions and Benefits Act

59 Levy of Class 4 contributions with income tax

(1) Schedule 2 to the Contributions and Benefits Act (levy of Class 4 contributions with income tax) and Schedule 2 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (corresponding provision for Northern Ireland) shall each be amended as follows.

^{F1}(2)

(3) In paragraph 3, sub-paragraph (1)(b) shall cease to have effect.

(4) In sub-paragraph (2) of paragraph 4, for the words “may either be charged” to the end there shall be substituted the words “shall be charged on him separately”.

(5) In sub-paragraph (1) of paragraph 6—

(a) for the words from “Sections 86” to “fault)” there shall be substituted the words “Section 86 of the Taxes Management Act 1970 (interest on overdue tax)”;

(b) for the words “as they apply” there shall be substituted the words “as it applies”.

^{F2}(6)

Textual Amendments

F1 S. 59(2) repealed (with effect in accordance with s. 579(1) of the amending Act) by [Capital Allowances Act 2001 \(c. 2\)](#), [Sch. 4](#) (with [Sch. 3 Pts. 1, 2](#))

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Social Security Act 1998. 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) [View outstanding changes](#)

F2 S. 59(6) repealed (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#), s. 28(3), [Sch. 10 Pt. I](#) (with [Sch. 8](#)); S.I. 1999/527, art. 2(b), [Sch. 2](#) (with arts. 3-6)

Commencement Information

I1 S. 59 in force at 8.9.1998 by [S.I. 1998/2209](#), art. 2(a), [Sch. Pt. I](#) (with art. 3)

Changes to legislation:

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

- Act applied (with modifications) by [S.I. 2010/1907 reg. 16\(2\)\(c\)Sch. 2](#)
- 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 modified by [S.S.I. 2024/62 art. 2](#)
- Act modified by [S.I. 2024/149 art. 2](#)
- Act power to apply (with modifications) conferred by [2004 c. 6 s. 24\(5\)-\(7\)](#)

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

- s. 38(1A) inserted by [2009 c. 24 s. 20\(2\)](#) (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))
- Sch. 2 para. 7A and cross-head inserted by [2012 c. 5 Sch. 2 para. 50\(3\)](#)
- Sch. 18 functions modified by [S.I. 2000/2853 reg. 3\(1\)Sch. 2 para. 4](#)
- Sch. 24 functions modified by [S.I. 2000/2853 reg. 3\(1\)Sch. 2 para. 5](#)