

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) View outstanding changes

SCHEDULES

SCHEDULE 2

Section 15(3).

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

Interpretation

- 1
- In this Schedule—
- (a)

“the Act of 1988” means the ^{M1}Income and Corporation Taxes Act 1988;
- [^{F1}(ab)]

“ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005;]
- [^{F2}(ac)]

“ITA 2007” means the Income Tax Act 2007;]
- ^{F3}(b)

.....
- (c)

“year” means year of assessment within the meaning of [^{F4}the Income Tax Acts (see section 989 of ITA 2007)].

Textual Amendments

F1

Sch. 2 para. 1(ab) inserted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 425\(2\)](#) (with [Sch. 2](#))

F2

Sch. 2 para. 1(ac) inserted (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 293\(2\)](#) (with [Sch. 2](#))

F3

Sch. 2 para. 1(b) repealed (with effect as mentioned in s. 579(1) of the repealing Act) by [2001 c. 2](#), ss. 578, 580, [Sch. 2 para. 76\(1\)](#), [Sch. 4](#)

F4

Words in [Sch. 2 para. 1\(c\)](#) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) Order 2010 \(S.I. 2010/588\)](#), arts. 1, [3\(2\)](#)

Marginal Citations

M1

[1988 c. 1](#).

Method of computing profits or gains

- 2
- Subject to the following paragraphs, Class 4 contributions shall be payable in respect of the full amount of all [^{F5}profits—
- (a)

which are the profits of any relevant trade, profession or vocation which is not carried on wholly outside the United Kingdom, and
- (b)

which are chargeable to income tax under Chapter 2 of Part 2 of ITTOIA 2005].

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Textual Amendments

- F5** Words in [Sch. 2 para. 2](#) substituted (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 1 para. 425\(3\)](#) (with [Sch. 2](#))

Reliefs

- 3 (1) For the purposes of computing the amount of profits ^{F6}... in respect of which Class 4 contributions are payable, relief shall be available under, and in the manner provided by, the following provisions of [^{F7}ITA 2007]—
- (a) [^{F8}sections 64 and 72] (set-off of trade losses against general income), but only where loss arises from activities the profits ^{F6}... of which would be brought into computation for the purposes of Class 4 contributions;
 - ^{F9}(b)
 - (c) [^{F10}section 83] (carry-forward of loss against subsequent profits); and
 - (d) [^{F11}section 89] (carry-back of terminal losses).
- (2) The following relief provisions ^{F12}... shall not apply, that is to say—
- (a) Chapter I of Part VII [^{F13}of the Act of 1988 and Chapters 2 and 3 of Part 3 and sections 457, 458 and 459 of ITA 2007] (personal reliefs);
 - (b) [^{F14}section 383 of ITA 2007] (relief for payment of interest);
 - ^{F15}(c)
 - (d) [^{F16}sections 88 and 94 of ITA 2007] (treatment of interest as a loss for purposes of carry-forward or carry-back);
- ^{F17}... and
- (f) sections 619 and 620 (premiums or other consideration under annuity contracts and trust schemes).
- ^{F18}(3)
- (4) Where in the year 1990-1991 or any subsequent year of assessment for which a person claims and is allowed relief by virtue of sub-paragraph (1) above there falls to be made in computing his [^{F19}net income] for income tax purposes a deduction in respect of any loss in any relevant trade, profession or vocation—
- (a) the amount of the deduction shall, as far as may be, be treated for the purpose of the charge to Class 4 contributions as reducing the person's profits ^{F20}... for that year of any relevant trade, profession or vocation, and
 - (b) any excess shall be treated for that purpose as reducing such profits ^{F20}... for subsequent years (being deducted as far as may be from those of the immediately following year, whether or not the person claims or is entitled to claim relief under this paragraph for that year, and, so far as it cannot be so deducted, then from those of the next year, and so on).
- (5) Relief shall be allowed, in respect of—
- ^{F21}(a)
 - (b) payments under [^{F22}section 383 of ITA 2007] (relief for payment of interest), being payments for which relief from income tax is or can be given,

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[^{F23}(c) payments from which a sum representing income tax must be deducted under—

- (i) section 900(2) of ITA 2007 (commercial payments made by individuals),
- (ii) section 903(5) of that Act (patent royalties), or
- (iii) section 906(5) of that Act (certain royalties etc where usual place of abode of owner is abroad),
- (d) so much of any payment from which a sum representing income tax must be deducted under section 910(2) of ITA 2007 (proceeds of a sale of patent rights: payments to non-UK residents) as is equal to the amount referred to in that provision as “the chargeable amount”, or
- (e) a payment from which a sum representing income tax must be deducted as a result of a direction under section 944(2) of ITA 2007 (tax avoidance: certain payments to non-UK residents)],

[^{F24}so far as the payment is incurred] wholly or exclusively for the purposes of any relevant trade, profession or vocation, by way of deduction from or set-off against profits ^{F20}... chargeable to Class 4 contributions for the year in which the payments are made; and, in the case of any insufficiency of the profits ^{F20}... of that year, the payments shall be carried forward and deducted from or set off against the profits ^{F20}... of any subsequent year (being deducted or set off as far as may be from or against the profits ^{F20}... of the immediately following year, whether or not relief can be claimed under this paragraph for that year, and so far as it cannot be so deducted, from or against those of the next year, and so on).

Textual Amendments

- F6** Words in Sch. 2 para. 3(1) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 425(4), Sch. 3 (with Sch. 2)
- F7** Words in Sch. 2 para. 3(1) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(a)(i) (with Sch. 2)
- F8** Words in Sch. 2 para. 3(1)(a) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(a)(ii) (with Sch. 2)
- F9** Sch. 2 para. 3(1)(b) repealed (8.9.1998) by 1998 c. 14, ss. 59(3), 86(2), Sch. 8; S.I. 1998/2209, art. 2(a), Sch. Pt. 1 (subject to saving in art. 3)
- F10** Words in Sch. 2 para. 3(1)(c) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(a)(iii) (with Sch. 2)
- F11** Words in Sch. 2 para. 3(1)(d) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(a)(iv) (with Sch. 2)
- F12** Words in Sch. 2 para. 3(2) repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(b)(i), Sch. 3 Pt. 1 (with Sch. 2)
- F13** Words in Sch. 2 para. 3(2)(a) inserted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(b)(ii) (with Sch. 2)
- F14** Words in Sch. 2 para. 3(2)(b) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(b)(iii) (with Sch. 2)
- F15** Sch. 2 para. 3(2)(c) repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(b)(iv), Sch. 3 Pt. 1 (with Sch. 2)
- F16** Words in Sch. 2 para. 3(2)(d) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(b)(v) (with Sch. 2)
- F17** Words in Sch. 2 para. 3(2) repealed (29.4.1996 with effect in relation to the year 1996-97 and subsequent years of assessment) by 1996 c. 8, ss. 147(2)(b)(3), 205, Sch. 41 Pt. V(15) Note

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- F18** Sch. 2 para. 3(3) omitted (with effect for the tax year 2014-15 and for subsequent tax years) by virtue of National Insurance Contributions Act 2014 (c. 7), s. 17(2)(a) (with s. 17(3))
- F19** Words in Sch. 2 para. 3(4) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(c) (with Sch. 2)
- F20** Words in Sch. 2 para. 3(4)(5) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 425(4), Sch. 3 (with Sch. 2)
- F21** Sch. 2 para. 3(5)(a) repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(d)(i), Sch. 3 Pt. 1 (with Sch. 2)
- F22** Words in Sch. 2 para. 3(5)(b) substituted (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 1 para. 293(3)(d)(ii) (with Sch. 2)
- F23** Sch. 2 para. 3(5)(c)-(e) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by The Income Tax Act 2007 (Amendment) Order 2010 (S.I. 2010/588), arts. 1, 3(3)(a)
- F24** Words in Sch. 2 para. 3(5) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by The Income Tax Act 2007 (Amendment) Order 2010 (S.I. 2010/588), arts. 1, 3(3)(b)

Modifications etc. (not altering text)

- C1** Sch. 2 para. 3(1) modified (21.7.2009) by Finance Act 2009 (c. 10), Sch. 6 para. 2(6)
- C2** Sch. 2 para. 3(1) modified (10.6.2021) by Finance Act 2021 (c. 26), Sch. 2 para. 3(5)

Partnerships

- 4 (1) Where a trade or profession is carried on by two or more persons jointly, the liability of any one of them in respect of Class 4 contributions shall arise in respect of his share of the profits^{F25}... of that trade or profession (so far as immediately derived by him from carrying it on); and for this purpose his share shall be aggregated with his share of the profits^{F25}... of any other trade, profession or vocation (so far as immediately derived by him from carrying it on or exercising it).
- (2) Where sub-paragraph (1) above applies, the Class 4 contributions for which a person is liable in respect of the profits^{F25}... of the trade or profession carried on jointly (aggregated, where appropriate, as mentioned in that sub-paragraph) [^{F26}shall be charged on him separately].

Textual Amendments

- F25** Words in Sch. 2 para. 4 repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 425(4), Sch. 3 (with Sch. 2)
- F26** Words in Sch. 2 para. 4(2) substituted (8.9.1998) by 1998 c. 14, s. 59(4); S.I. 1998/2209, art. 2(a), Sch. Pt. 1 (subject to saving in art. 3)

Trustees, etc.

- 5 In any circumstances in which apart from this paragraph a person would—
- ^{F27}(a)
- (b) by virtue of [^{F28}section 8 of ITTOIA 2005] be assessed and charged to [^{F29}Class 4] contributions in respect of profits^{F30}... received or receivable by him in the capacity of trustee,
- such contributions shall not be payable either by him or by any other person.

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Textual Amendments

- F27** Sch. 2 para. 5(a) omitted (with effect for the tax year 2012-13 and subsequent tax years) by virtue of Finance Act 2012 (c. 14), s. 222(4)(d)(i) (with s. 222(5))
- F28** Words in Sch. 2 para. 5(b) substituted (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 425(5)(b)(i) (with Sch. 2)
- F29** Words in Sch. 2 para. 5(b) substituted (with effect for the tax year 2012-13 and subsequent tax years) by Finance Act 2012 (c. 14), s. 222(4)(d)(ii) (with s. 222(5))
- F30** Words in Sch. 2 para. 5(b) repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 425(5)(b)(ii), Sch. 3 (with Sch. 2)

Other provisions

- 6 (1) [^{F31}Section 86 of the ^{M2}Taxes Management Act 1970 (interest on overdue tax)] shall apply in relation to any amount due in respect of Class 4 contributions [^{F32}as it applies] in relation to income tax; and section 824 of the Act of 1988 (repayment supplements) shall, with the necessary modifications, apply in relation to Class 4 contributions as it applies in relation to income tax.

^{F33}(2)

Textual Amendments

- F31** Words in Sch. 2 para. 6(1) substituted (8.9.1998) by 1998 c. 14, s. 59(5)(a); S.I. 1998/2209, art. 2(a), Sch. Pt. I (subject to saving in art. 3)
- F32** Words in Sch. 2 para. 6(1) substituted (8.9.1998) by 1998 c. 14, s. 59(5)(b); S.I. 1998/2209, art. 2(a), Sch. Pt. I (subject to saving in art. 3)
- F33** Sch. 2 para. 6(2) repealed and superseded (1.4.1999) by 1999 c. 2, ss. 3(1)(6), 26(3), Sch. 10 Pt. I; S.I. 1999/527, art. 2(b), Sch. 2 (subject to arts. 3-6)

Marginal Citations

M2 1970 c.9.

- 7 Where an assessment has become final and conclusive for the purposes of income tax for any year, that assessment shall also be final and conclusive for the purposes of computing liability for Class 4 contributions; and no allowance or adjustment of liability, on the ground of diminution of income or loss, shall be taken into account in computing profits ^{F34}... chargeable to Class 4 contributions unless that allowance or adjustment has previously been made on an application under the special provisions of the Income Tax Acts relating to it, or falls to be allowed under paragraph 3(5) of this Schedule.

Textual Amendments

- F34** Words in Sch. 2 para. 7 repealed (6.4.2005) by Income Tax (Trading and Other Income) Act 2005 (c. 5), s. 883(1), Sch. 1 para. 425(6), Sch. 3 (with Sch. 2)

- 8 The provisions of Part V of the Taxes Management Act 1970 (appeals, etc.) shall apply with the necessary modifications in relation to Class 4 contributions as they

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apply in relation to income tax; [^{F35} but nothing in this Schedule affects the extent to which the Income Tax Acts apply with respect to any decision falling to be made—]

- (a) under subsection (1) of section 17 above or subsection (1) of section 17 of the Northern Ireland Contributions and Benefits Act as to whether by regulations under that subsection a person is excepted from liability for Class 4 contributions, or his liability is deferred; or
- (b) under regulations made by virtue of section 17(3) or (4) or 18 above or section 17(3) or (4) or 18 of the Northern Ireland Contributions and Benefits Act.

Textual Amendments

F35 Words in [Sch. 2 para. 8](#) substituted (4.3.1999 for specified purposes and 1.4.1999 otherwise) by [1999 c. 2, s. 18, Sch. 7 para. 17](#); [S.I. 1999/527, art. 2\(a\)\(b\)](#), [Schs. 1, 2](#) (subject to [arts. 3-6](#))

F36 ...

Textual Amendments

F36 [Sch. 2 para. 9](#) and cross-heading omitted (13.3.2014) by virtue of [National Insurance Contributions Act 2014 \(c. 7\), s. 17\(2\)\(b\)](#)

F36⁹

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

- Act modified by [S.R. 2019/211 art. 2\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by S.R. 2020/347, arts. 1(1), 2)
- Act modified by [S.R. 2024/21 art.002\(2\)\(b\)](#)

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

- s. 167ZZ10(5) inserted by [2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 2 para. 38](#)
- s. 1(6)(aa) inserted by [S.I. 2024/377 reg. 5\(2\)](#)
- s. 4C(5)(i)(j) repealed by [2008 c. 1 \(N.I.\) Sch. 4 para. 41\(3\)\(c\) Sch. 6 Pt. 7](#)
- s. 5A para. 2 sum modified by [S.R. 2022/231 art. 4\(4\)](#)
- s. 11A(eb) inserted by [2021 c. 26 Sch. 27 para. 14](#)
- s. 30B(3)(b) word substituted by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 3 para. 14\(b\)](#)
- s. 30B(4)(aa) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 9 para. 3](#)
- s. 30B(4)(aa) word repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 8](#)
- s. 35(1)(e) and word inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(a\)](#)
- s. 35(3)(za) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(2\)\(b\)](#)
- s. 45(2A)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(b\)](#)
- s. 45(2A)(b) substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 1\(3\)\(c\)](#)
- s. 46(5)(6) added by [2008 c. 13 \(N.I.\) Sch. 3 para. 6\(3\)](#)
- s. 46(5)(a) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 2](#)
- s. 47(4A) inserted by [2008 c. 13 \(N.I.\) s. 81\(6\)](#)
- s. 83A substituted for ss. 83, 84 by [S.I. 1995/3213 \(N.I.\) Sch. 2 Pt. 2 para. 2](#)
- s. 83A(1) words substituted by [2004 c. 33 Sch. 24 para. 90\(a\)](#)
- s. 83A(2) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 83A(3) words inserted by [2004 c. 33 Sch. 24 para. 90\(b\)](#)
- s. 123(1)(ea) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(a\)](#)
- s. 123(1)(ga) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(a\)](#)
- s. 123(1C) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(2\)\(b\)](#)
- s. 123(6A)(6B) inserted by [2010 c. 13 \(N.I.\) s. 5\(1\)\(b\)](#)
- s. 123A inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(3\)](#)
- s. 123A transfer of functions by [S.R. 2016/76 Sch. 4 Pt. 1](#)
- s. 123A(2) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 123A(4)(b) words omitted by [S.R. 2016/76 Sch. 6 para. 38](#)
- s. 129B-129F inserted (temp. until 31.12.2010) by [2007 c. 2 \(N.I.\) s. 31\(1\)](#)
- s. 134(2A) inserted by [2010 c. 13 \(N.I.\) s. 15\(2\)](#)
- s. 136(4)(ca) inserted by [2010 c. 13 \(N.I.\) s. 15\(6\)](#)
- s. 136(4A) inserted by [2010 c. 13 \(N.I.\) s. 15\(7\)](#)
- s. 146(2A) inserted by [S.I. 2015/2006 \(N.I.\) Sch. 3 para. 3\(c\)](#)
- s. 160(2)(aa) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(a\)](#)
- s. 160(9)(da) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(3\)\(b\)](#)
- s. 167ZA(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(a\)](#)
- s. 167ZA(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(4\)\(b\)](#)
- s. 167ZB(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(a\)](#)
- s. 167ZB(3A) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(5\)\(b\)](#)
- s. 167ZE(2A) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(b\)](#)
- s. 167ZE(2B) inserted by [2015 c. 1 \(N.I.\) s. 12\(3\)\(c\)](#)
- s. 167ZL(2)(ba) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(6\)\(a\)](#)
- s. 167ZL(8)(za) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(6\)\(c\)](#)
- s. 167ZU(2)(ca) inserted by [S.I. 2015/2006 \(N.I.\) art. 69\(2\)](#)

- s. 167ZU(4)(da) inserted by [S.I. 2015/2006 \(N.I.\) art. 69\(3\)](#)
- s. 167ZW(2)(ca) inserted by [S.I. 2015/2006 \(N.I.\) art. 69\(4\)](#)
- s. 167ZW(4)(da) inserted by [S.I. 2015/2006 \(N.I.\) art. 69\(5\)](#)
- s. 167ZY(5) words repealed by [2022 c. 18 \(N.I.\) Sch. 5](#)
- s. 167ZZ9(2)(ba) inserted by [2022 c. 5 \(N.I.\) s. 4 Sch. Pt. 2 para. 37](#)
- s. 169A inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(7\)](#)
- s. 172(4B) inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 4\(4\)](#)
- Sch. 4 Pt. 1 para. 2 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 4 Pt. 1 para. 2A repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 4 Pt. 3 para. 5 sum substituted by [S.I. 2024/247 reg. 7](#)
- Sch. 4 Pt. 4 para. 1A repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 4 Pt. 4 para. 2 repealed by [2007 c. 2 \(N.I.\) Sch. 8](#)
- Sch. 4C inserted by [2008 c. 13 \(N.I.\) Sch. 2](#)
- Sch. 4C para. 7(2)(c) inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(7\)\(b\)](#)
- Sch. 4C para. 7(3) inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(8\)](#)
- Sch. 4C para. 3 omitted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(3\)](#)
- Sch. 4C para. 7(2)(b) word inserted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(7\)\(a\)](#)
- Sch. 4C para. 1 words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(2\)](#)
- Sch. 4C para. 2 words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(2\)](#)
- Sch. 4C para. 5(b) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(4\)](#)
- Sch. 4C para. 6 words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(5\)](#)
- Sch. 4C para. 7(1) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(4\)](#)
- Sch. 4C para. 7(1) words substituted by [2012 c. 3 \(N.I.\) Sch. 3 para. 6\(6\)](#)
- Sch. 5 para. 000A1(4) omitted by [2012 c. 3 \(N.I.\) Sch. 2 para. 3\(2\)](#)
- Sch. 5 para. 7(A) sum modified by [S.R. 2024/69 art. 004\(3\)\(b\)](#)
- Sch. 5 para. 7(A) sum modified by [S.R. 2024/73 art. 4\(4\)\(b\)](#)
- Sch. 5 para. 7(A) sum modified by [S.R. 2024/73 art. 4\(4\)\(b\)](#)
- Sch. 11 para. 2(i) inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(8\)\(a\)](#)
- Sch. 11 para. 9 inserted by [S.I. 2015/2006 \(N.I.\) art. 68\(8\)\(b\)](#)