
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. 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 16

RELIEF WHERE NATIONAL INSURANCE CONTRIBUTIONS MET BY EMPLOYEE

Other consequential amendments

- 7 (1) In section 484(7) of the Income Tax (Earnings and Pensions) Act 2003 (definitions for Chapter 5 of Part 7), omit the definition of “the Contributions and Benefits Act” and the word “and” preceding it.
- (2) In section 721 (1) of that Act (general definitions), at the appropriate place insert—
- ““the Contributions and Benefits Act” means SSCBA 1992 or SSCB(NI)A 1992;”.
- (3) In Part 2 of Schedule 1 to that Act (index of defined expressions), for the entry relating to “the Contributions and Benefits Act” substitute—

“the Contributions and Benefits Act	section 721(1)”
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Commencement Information

II Sch. 16 para. 7 in force at 1.9.2004 by [S.I. 2004/1945](#), [art. 2](#)

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

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

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)