



# National Insurance Contributions Act 2014

## 2014 CHAPTER 7

### *Other provision*

#### **17 Repeal of certain redundant reliefs relating to Class 4 contributions**

- (1) In Schedule 2 to SSCBA 1992 (levy of Class 4 contributions with income tax)—
  - (a) omit paragraph 3(3), and
  - (b) omit paragraph 9 (and the heading immediately before it).
- (2) In Schedule 2 to SSCB(NI)A 1992 (levy of Class 4 contributions with income tax)—
  - (a) omit paragraph 3(3), and
  - (b) omit paragraph 9 (and the heading immediately before it).
- (3) The amendments made by subsections (1)(a) and (2)(a) have effect for the tax year after the one during which this Act is passed and for subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 17.