



# National Insurance Contributions Act 2015

## CHAPTER 5

### NATIONAL INSURANCE CONTRIBUTIONS ACT 2015

#### *Secondary Class 1 contributions: apprentices under 25*

- 1 Zero-rate secondary Class 1 contributions for apprentices under 25

#### *Class 2 contributions*

- 2 Reform of Class 2 contributions
- 3 Consequential etc power

#### *Follower notices, accelerated payments and promoters of avoidance*

- 4 Application of Parts 4 and 5 of FA 2014 to national insurance contributions
- 5 Provision in consequence etc of tax-only changes to Part 4 or 5 of FA 2014

#### *Anti-avoidance*

- 6 Categorisation of earners etc: anti-avoidance

#### *General*

- 7 HMRC administrative expenses: financial provision
- 8 Abbreviations of Acts
- 9 Short title and extent

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## SCHEDULES

### SCHEDULE 1 — Reform of Class 2 contributions

*Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015. (See end of Document for details)*

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### *SSCBA 1992*

- 1 SSCBA 1992 is amended as follows.
- 2 In section 1 (outline of contributory system), in subsection (2)(c),...
- 3 For section 11 (liability for Class 2 contributions) substitute— Class...
- 4 (1) Section 12 (late paid Class 2 contributions) is amended...
- 5 In section 18 (Class 4 contributions recoverable under regulations), in...
- 6 In section 35A (appropriate weekly rate of maternity allowance under...
- 7 In section 35B (state maternity allowance for participating wife or...
- 8 In section 176(1)(a) (parliamentary control: instruments subject to affirmative procedure),...
- 9 (1) Schedule 1 (supplementary provisions) is amended as follows.

### *SSCB(NI)A 1992*

- 10 SSCB(NI)A 1992 is amended as follows.
- 11 In section 1 (outline of contributory system), in subsection (2)(c),...
- 12 For section 11 (liability for Class 2 contributions) substitute— Class...
- 13 (1) Section 12 (late paid Class 2 contributions) is amended...
- 14 In section 18 (Class 4 contributions recoverable under regulations), in...
- 15 In section 35A (appropriate weekly rate of maternity allowance under...
- 16 In section 35B (state maternity allowance for participating wife or...
- 17 In section 172(11A) (instruments subject to Parliamentary affirmative procedure), for...
- 18 (1) Schedule 1 (supplementary provisions) is amended as follows.

### *SSAA 1992*

- 19 SSAA 1992 is amended as follows.
- 20 In section 141 (annual review of contributions), in subsection (4)—...
- 21 (1) Section 143 (power to alter contributions with a view...
- 22 In section 145 (power to alter primary and secondary contributions),...

### *SSC(TF)A 1999*

- 23 SSC(TF)A 1999 is amended as follows.
- 24 In section 4 (recovery of contributions where income tax recovery...
- 25 In section 8 (decisions by officers of HMRC), after subsection...
- 26 In Schedule 3 (transfer of other functions to the Treasury...
- 27 In Schedule 9 (further consequential amendments), omit paragraphs 3 and...

### *Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671)*

- 28 The Social Security Contributions (Transfer of Functions, etc) (Northern Ireland)...
- 29 In Article 7 (decisions by officers of HMRC), after paragraph...
- 30 In Schedule 3 (transfer of other functions to the Treasury...
- 31 In Schedule 8 (further consequential amendments), omit paragraphs 1 and...

### *Social Security (Contributions) Regulations 2001 (S.I. 2001/1004)*

- 32 The Social Security (Contributions) Regulations 2001 are amended as follows....

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- 33 (1) In regulation 125 (share fishermen), in paragraph (c), for...  
34 (1) In regulation 127 (elections by married women and widows),...

*Commencement*

- 35 The amendments made by this Schedule, other than those mentioned...  
36 The amendments made by paragraphs 4, 9(2), 13, 18(2), 27...  
37 The Treasury may by regulations made by statutory instrument make...

SCHEDULE 2 — Application of Parts 4 and 5 of FA 2014 to national insurance contributions

PART 1 — FOLLOWER NOTICES & ACCELERATED PAYMENTS: CLASS 1, 1A, 1B AND CERTAIN CLASS 2

*Introduction*

- 1 Part 4 of FA 2014 (follower notices and accelerated payments)...

*General*

- 2 References to tax or a relevant tax, other than references...  
3 References to a charge to tax include a liability to...  
4 References to an assessment to tax include a NICs decision...  
5 References to a tax enquiry include a relevant contributions dispute...  
6 A “relevant contributions dispute” arises if— (a) without making a...  
7 The relevant contributions dispute is in progress, in relation to...  
8 References to a return into which a tax enquiry is...  
9 References to a tax appeal include a NICs appeal.  
10 A “NICs appeal” means— (a) an appeal, under section 11...  
11 (1) A reference to a provision of Part 7 of...

*List of relevant taxes*

- 12 The definition of “relevant tax” in section 200 (“relevant tax”)...

*Circumstances in which follower notice may be given*

- 13 For the purposes of section 204 (circumstances in which a...

*Follower notices: corrective action and penalties*

- 14 (1) This paragraph applies in a case in which, by...

*Follower notices: aggregate penalties*

- 15 (1) In section 212 (aggregate penalties), references to a “relevant...

*Circumstances in which accelerated payment notice may be given*

- 16 For the purposes of section 219 (circumstances in which an...

*Nature and recovery of accelerated payment*

- 17 (1) This paragraph applies in relation to an accelerated payment...

*Effect of accelerated payment notice in respect of appeal*

- 18 (1) This paragraph applies where— (a) a person (“P”) has...

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*Penalty for failure to pay accelerated payment*

19 (1) Subsection (7) of section 226 (penalty for failure to...

*Recovery of penalties under Part 4 of FA 2014*

20 (1) A penalty under section 208 , 208A or 226...

*Withdrawal, modification or suspension of accelerated payment notice*

21 In section 227 (withdrawal, modification or suspension of accelerated payment...

*Interpretation*

22 In this Part of this Schedule— “accelerated payment notice” means...  
PART 2 — PROMOTERS OF AVOIDANCE SCHEMES: CLASS 1, 1A, 1B AND CERTAIN CLASS 2

*Introduction*

23 Part 5 of FA 2014 (promoters of tax avoidance schemes)...

*General*

24 References to tax, other than in references to particular taxes,...  
25 References to a tax advantage include the avoidance or reduction...  
26 (1) A reference to a provision of Part 7 of...

*Duty to notify Commissioners*

27 In section 253 (duty of persons to notify the Commissioners),...

*Power to obtain information and documents*

28 In section 255 (power to obtain information and documents), references...

*Limitation of defence of reasonable care*

29 In section 276 (limitation of defence of reasonable care), the...

*List of taxes*

30 The definition of “tax” in section 283(1) (interpretation) has effect...  
30A Threshold conditions  
30B Relevant defeats

*Interpretation*

31 In this Part of this Schedule— (za) “ NICs decision”...  
PART 3 — APPLICATION OF PARTS 4 AND 5 OF FA 2014: CLASS 4  
32 In section 16 of SSCBA 1992 (application of Income Tax...  
PART 4 — COMMENCEMENT AND TRANSITORY PROVISION  
33 (1) Parts 1 and 3 of this Schedule come into...  
34 Before the coming into force of the repeals in section...  
35 Before the coming into force of the repeal of section...

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015.