



# National Insurance Contributions and Statutory Payments Act 2004

## 2004 CHAPTER 3

### *Provision of information*

#### **7 Class 1, 1A, 1B or 2 contributions: powers to call for documents etc: Great Britain**

For section 110ZA of the Social Security Administration Act 1992 (c. 5) (powers exercisable by officers of Inland Revenue) substitute—

#### **“110ZA Class 1, 1A, 1B or 2 contributions: powers to call for documents etc**

- (1) Section 20 of the Taxes Management Act 1970 (power to call for documents etc) applies (with sections 20B and 20BB) in relation to a person’s liability to pay relevant contributions as it applies in relation to a person’s tax liability (but subject to the modifications provided by subsection (2)).
- (2) Those sections apply as if—
  - (a) the references to the taxpayer, a taxpayer or a class of taxpayers were to the person, a person or a class of persons required to pay relevant contributions,
  - (b) the references to an inspector were to an officer of the Inland Revenue,
  - (c) the references to any provision of the Taxes Acts were to any provision of this Act or the Contributions and Benefits Act relating to relevant contributions,
  - (d) the references to the assessment or collection of tax were to the assessment of liability for, and payment of, relevant contributions,
  - (e) the reference to an appeal relating to tax were to an appeal relating to relevant contributions, and

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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions and Statutory Payments Act 2004, Cross Heading: Provision of information. (See end of Document for details)

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- (f) the reference to believing that tax has been, or may have been, lost to the Crown were to believing that the Crown has, or may have, incurred a loss.

- (3) In this section “relevant contributions” means Class 1, Class 1A, Class 1B or Class 2 contributions.”

## **8 Class 1, 1A, 1B or 2 contributions: powers to call for documents etc: Northern Ireland**

For section 104ZA of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (powers exercisable by officers of Inland Revenue) substitute—

### **“104ZA Class 1, 1A, 1B or 2 contributions: powers to call for documents etc**

- (1) Section 20 of the Taxes Management Act 1970 (power to call for documents etc) applies (with sections 20B and 20BB) in relation to a person’s liability to pay relevant contributions as it applies in relation to a person’s tax liability (but subject to the modifications provided by subsection (2)).
- (2) Those sections apply as if—
  - (a) the references to the taxpayer, a taxpayer or a class of taxpayers were to the person, a person or a class of persons required to pay relevant contributions,
  - (b) the references to an inspector were to an officer of the Inland Revenue,
  - (c) the references to any provision of the Taxes Acts were to any provision of this Act or the Contributions and Benefits Act relating to relevant contributions,
  - (d) the references to the assessment or collection of tax were to the assessment of liability for, and payment of, relevant contributions,
  - (e) the reference to an appeal relating to tax were to an appeal relating to relevant contributions, and
  - (f) the reference to believing that tax has been, or may have been, lost to the Crown were to believing that the Crown has, or may have, incurred a loss.
- (3) In this section “relevant contributions” means Class 1, Class 1A, Class 1B or Class 2 contributions.”

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions and Statutory Payments Act 2004, Cross Heading: Provision of information.