

*These notes refer to the National Insurance Contributions and Statutory Payments Act 2004 (c.3) which received Royal Assent on 13 May 2004*

# **NATIONAL INSURANCE CONTRIBUTIONS AND STATUTORY PAYMENTS ACT 2004**

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## **EXPLANATORY NOTES**

### **BACKGROUND TO THE ACT**

#### ***Aligning the powers of Inland Revenue officers to gather information for tax and contributions purposes***

##### ***Current position***

36. Inland Revenue powers to obtain information in relation to contributions are governed by section 110ZA of the SSAA 1992. Section 110ZA was inserted by the ToFA 1999 and was derived from the provisions of section 110 as they previously applied to the then Department of Social Security in relation to contributions. The officers' powers in relation to tax are governed by section 20 of the TMA 1970.
37. The powers in relation to contributions are significantly different to those which apply in relation to tax and include the ability to:
  - enter premises without a warrant;
  - question anybody found on the premises; and
  - compel the provision of information and documents without first issuing a notice subject to third party scrutiny. (Requests for information for tax purposes under section 20 of the TMA 1970 are normally subject to third party scrutiny).