

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

EXPLANATORY NOTES

BACKGROUND TO THE ACT

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

Effect of the measure

38. [Section 7](#) (Great Britain) and section 8 (Northern Ireland) provide for the provisions of section 20, 20B and 20BB of the TMA 1970 to apply to National Insurance contributions.
39. Section 20 of the TMA 1970 allows the Inland Revenue to obtain information about a person's tax affairs. It applies to other aspects of the Inland Revenue's business, for example, Tax Credits.
40. The application of section 20 to National Insurance contributions will allow the Inland Revenue to ask any contributor (including secondary contributors) to provide documents and information about their liability for National Insurance contributions. The Inland Revenue can also ask third parties to provide documents that they have which are relevant to the contributions liability of another.
41. Information and documents are provided in response to formal notices. The consent of a Tax Appeal Commissioner is needed before such a notice can be issued.