

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 inspect records for SSP and SMP purposes

Current position

42. Inland Revenue officers' powers in relation to SSP and SMP are governed by section 110ZA of the SSAA 1992 in Great Britain and section 104ZA of the SSA(NI) A 1992 in Northern Ireland. The officers' powers in relation to tax are governed by regulation 55 of the Income Tax (Employments) Regulations 1993 ([S.I. 1993 No. 744](#))¹
43. The powers in relation to SSP and SMP 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 subjecting that request to third party scrutiny).

¹ As amended by: regulation 6 of the Income Tax (Employments) (Amendment No 2) Regulations 1995 ([SI 1995 No. 447](#)); regulation 19 of the Income Tax (Employments) (Amendment) Regulations 1998 ([SI 1998 No. 2484](#)) and regulations 7 and 21 of the Income Tax (Electronic Communications) (Miscellaneous Amendments) Regulations 2001 ([SI 2001 No. 1081](#)).