

*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 inspect records for SSP and SMP purposes*

#### *Effect of the measure*

44. [Section 9](#) (Great Britain) and section 10 (Northern Ireland) replace the provisions of section 110ZA of the SSAA 1992 and section 104ZA of the SSA(NI)A 1992 in relation to SSP and SMP with regulation making powers to allow for regulations equivalent to the tax regulations to be made for SSP and SMP purposes.