

*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**

### **COMMENTARY ON SECTIONS**

#### *Administration of National Insurance contributions and Statutory Sick*

#### *Pay and Statutory Maternity Pay*

#### *Section 6 – Recovery of contributions, etc: Northern Ireland*

66. Subsection (1) substitutes a new section 115A for section 115A of the SSA(NI)A 1992 to replicate, in relation to Northern Ireland, the provisions of section 121A SSAA 1992 (as amended by subsection (1) of section 5) in relation to England and Wales.
67. Subsections (2) and (3) replicate respectively the provisions of subsections (3) and (4) of section 5 by amending the equivalent provisions of the SSA(NI)A 1992 and the CB(NI)A 1992.