

National Insurance Contributions and Statutory Payments Act 2004

2004 Chapter 3

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NATIONAL INSURANCE CONTRIBUTIONS AND STATUTORY PAYMENTS ACT 2004 (c. 3)

Ss. 1-13

An Act to make provision relating to the payment and administration of national insurance contributions and the provision of information in connection with the payment of statutory sick pay and statutory maternity pay, and for connected purposes.

[13th May 2004]

BE IT ENACTED by the Queen’s most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:-

Payment of Class 1 contributions

1. various amends, see Annex 1, page 2.7506

2. not reproduced, see Annex 1, page 2.7506

3. (1) - (3) various amends, see Annex 1, page 2.7506

(4) The amendments made by this section have effect in relation to—

- (a) agreements entered into after the date of commencement of this section which are in respect of post-commencement employment income, and
- (b) elections made after that date.

(5) For the purposes of subsection (4), “post-commencement employment income” means income which is relevant employment income within paragraph 3A(2B) of Schedule 1 to the Social Security Contributions and Benefits Act 1992 (c. 4) which, after the date of commencement of this section, counts as employment income for a tax year by virtue of Part 7 of the Income Tax (Earnings and Pensions) Act 2003 (c. 1).

4. not reproduced, see Annex 1, page 2.7506

Method of recovery of contributions etc.

5. various amends, see Annex 1, page 2.7506

6. not reproduced, see Annex 1, page 2.7506

Provision of information

7. various amends, see Annex 1, page 2.7531

8. various amends, see Annex 1, page 2.7506

Statutory sick pay and statutory maternity pay

9. various amends, see Annex 1, page 2.7531

10. not reproduced, see Annex 1, page 2.7506

Miscellaneous and general

Minor and consequential amendments

Repeals and revocations

Commencement

11. Schedule 1 (which makes minor and consequential amendments) has effect

12. The enactments and instruments mentioned in Schedule 2 are repealed or revoked to the extent specified.

13.—(1) The preceding provisions of this Act come into force in accordance with provision made by the Treasury by order.

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Ss. 13-15

(2) The power to make an order under subsection (1) is exercisable by statutory instrument.

(3) An order under this section—

(a) may include incidental, supplementary, consequential or transitional provision or savings;

(b) may make different provision for different purposes.

14.—(1) Sections 1, 3, 5, 7 and 9 extend to England and Wales and Scotland only. Extent

(2) Sections 2, 4, 6, 8 and 10 extend to Northern Ireland only.

(3) An amendment, repeal or revocation contained in Schedule 1 or 2 has the same extent as the enactment or instrument to which it relates.

(4) Subject to subsections (1) to (3) this Act extends to England and Wales, Scotland and Northern Ireland.

15. This Act may be cited as the National Insurance Contributions and Statutory Payments Act 2004. Short title

Sch. 1

SCHEDULES

SCHEDULE 1

Section 11

MINOR AND CONSEQUENTIAL AMENDMENTS

1. *various amends see Annex 1, page 2.7531*
2. *not reproduced, see Annex 1, page 2.7531*
3. *various amends, see Annex 1, page 2.7531*
4. *not reproduced, see Annex 1, page 2.7531*
5. *various amends see Annex 1, page 2.7531*

SCHEDULE 2

Section 12

REPEALS AND REVOCATIONS

PART 1

REPEALS

Short title and chapter

Extent of repeal

.....not reproduced, see Annex 1, page 2.7531

Social Security Contributions and Benefits Act 1992 (c. 4)

In Schedule 1-
(a) in paragraph 3(5), the words from "or" at the end of paragraph (a) to the end, and
(b) paragraph 3B(13).

Social Security Administration Act 1992 (c. 5)

Section 111(4).
In section 113(1A)(b), the words "statutory sick pay or statutory maternity pay".
Section 162(4ZA).

.....not reproduced, see Annex 1, page 2.7531

.....not reproduced, see Annex 1, page 2.7531

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STATUTORY PAYMENTS ACT 2004**

LIST OF OMISSIONS

ANNEX 1

The following provisions have been omitted from the text for the reasons stated:-

- | | | | | | |
|--|-----|-----|-----|-----|--|
| s. 1 | ... | ... | ... | ... | makes consequential amendments to the Social Security Contributions and Benefits Act 1993 (c. 4) |
| s. 2 | ... | ... | ... | ... | relates to N. Ireland legislation outside the scope of these volumes |
| s. 3 | ... | ... | ... | ... | makes consequential amendments to the Social Security Contributions and Benefits Act 1993 (c. 4) |
| s. 4 | ... | ... | ... | ... | relates to N. Ireland legislation outside the scope of these volumes |
| s. 5 | ... | ... | ... | ... | makes consequential amendments to the Social Security Contributions and Benefits Act 1993 (c. 4) |
| s. 6 | ... | ... | ... | ... | relates to N. Ireland legislation outside the scope of these volumes |
| s. 7 | ... | ... | ... | ... | makes consequential amendments to the Social Security Administration Act 1992 (c. 5) |
| s. 8 | ... | ... | ... | ... | relates to N. Ireland legislation outside the scope of these volumes |
| s. 9 | ... | ... | ... | ... | makes consequential amendments to the Social Security Administration Act 1992 (c. 5) |
| s. 10 | ... | ... | ... | ... | relates to N. Ireland legislation outside the scope of these volumes |
| Sch. 1, paras 1, 2, 3(3) & 5 | ... | ... | ... | ... | makes consequential amendments to the Social Security Contributions and Benefits Act 1992 (c. 4), the Social Security Administration Act 1992 (c. 5) and the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) |
| Sch 1, para 4, Sch. 2, Part 1 entries 1, 4, 5 & 9 & Part 2 | ... | ... | ... | ... | relates to N. Ireland legislation outside the scope of these volumes |

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**ANNEX 2
COMMENCEMENT DATES**

(a) List of Commencement Orders

<i>S.I. no.</i>	<i>Title of Order</i>	<i>Page No. if reproduced in these volumes</i>
2004/ 1943 (c. 88)	The National Insurance Contributions and Statutory Payments Act 2004 (Commencement No. 1) Order 1999	3.801

(b) Dates on which provisions of the National Insurance Contributions and Statutory Payments Act 2004 came into force [Note: In the list below only those sections commenced will be included.]

<i>Section (etc) of National Insurance Contributions and Statutory Payments Act 2004</i>	<i>Date of commencement</i>	<i>Commencing authority</i>
Section 1- 6	1st September 2004	2004/1943
Section 11	1st September 2004	2004/1943
Sch. 1, paras. 1, 2, 3(1) & (3), 4(1) & (3) & (5)	1st September 2004	2004/1943
Section 12 and 5	1st September 2004	2004/1943
Section 13 - 15	13th May 2004	Royal Assent

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