



National Insurance Contributions and Statutory Payments Act 2004

2004 CHAPTER 3

Provision of information

8 Class 1, 1A, 1B or 2 contributions: powers to call for documents etc: Northern Ireland

For section 104ZA of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (powers exercisable by officers of Inland Revenue) substitute—

“104ZA Class 1, 1A, 1B or 2 contributions: powers to call for documents etc

- (1) Section 20 of the Taxes Management Act 1970 (power to call for documents etc) applies (with sections 20B and 20BB) in relation to a person's liability to pay relevant contributions as it applies in relation to a person's tax liability (but subject to the modifications provided by subsection (2)).
- (2) Those sections apply as if—
 - (a) the references to the taxpayer, a taxpayer or a class of taxpayers were to the person, a person or a class of persons required to pay relevant contributions,
 - (b) the references to an inspector were to an officer of the Inland Revenue,
 - (c) the references to any provision of the Taxes Acts were to any provision of this Act or the Contributions and Benefits Act relating to relevant contributions,
 - (d) the references to the assessment or collection of tax were to the assessment of liability for, and payment of, relevant contributions,
 - (e) the reference to an appeal relating to tax were to an appeal relating to relevant contributions, and

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions and Statutory Payments Act 2004, Section 8. (See end of Document for details)

- (f) the reference to believing that tax has been, or may have been, lost to the Crown were to believing that the Crown has, or may have, incurred a loss.
- (3) In this section “relevant contributions” means Class 1, Class 1A, Class 1B or Class 2 contributions.”

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