



National Insurance Contributions Act 2006

2006 CHAPTER 10

Agreements and joint elections

5 Agreements and joint elections: Great Britain

- (1) Schedule 1 to the Social Security Contributions and Benefits Act 1992 (c. 4) (supplementary provisions relating to Class 1 contributions) is amended as follows.
- (2) In paragraph 3A (restrictions on recovery of employer's contributions), in sub-paragraph (2A)—
 - (a) after “relates to” insert “—
 - (a) ”, and
 - (b) after “market value)” insert “, or
 - (b) any contribution, or any part of any contribution, liability to which arises as a result of regulations being given retrospective effect by virtue of section 4B(2) (earnings: power to make retrospective provision in consequence of retrospective tax legislation)”.
- (3) In paragraph 3B (transfer of liability for employer's contributions to employee), in sub-paragraph (7B)—
 - (a) after “relates to” insert “—
 - (a) ”, and
 - (b) after “market value)” insert “, or
 - (b) any liability, or any part of any liability, to a contribution arising as a result of regulations being given retrospective effect by virtue of section 4B(2) (earnings: power to make retrospective provision in consequence of retrospective tax legislation)”.
- (4) The amendments made by this section have effect in relation to agreements and elections whether entered into or made before, or on or after, the day on which this Act is passed (including those entered into or made before 2nd December 2004).

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2006, Section 5.