



National Insurance Contributions Act 2011

2011 CHAPTER 3

PART 2

REGIONAL SECONDARY CONTRIBUTIONS HOLIDAY FOR NEW BUSINESSES

10 Anti-avoidance

- (1) This Part does not apply if P starts the new business pursuant to avoidance arrangements.
- (2) Arrangements are “avoidance arrangements” if the main purpose, or one of the main purposes, of P in being a party to them is to secure that activities which might otherwise have been carried on as part of another business (whether by P or any other person) are carried on by P as part of the new business in order to obtain deductions or refunds (or increased deductions or refunds) under this Part.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2011, Section 10.