



National Insurance Contributions Act 2011

2011 CHAPTER 3

PART 2

REGIONAL SECONDARY CONTRIBUTIONS HOLIDAY FOR NEW BUSINESSES

6 Qualifying employees

- (1) A person is a “qualifying employee” in relation to a new business if—
 - (a) the person first becomes employed as an employed earner for the purposes of the new business before the end of the initial period, and
 - (b) P is the secondary contributor in relation to any payment of earnings to or for the benefit of the person in respect of the employment at any time during the period that is the holiday period in relation to the person.
- (2) Where (apart from this subsection) there would be more than 10 qualifying employees, only the first 10 persons who become qualifying employees are qualifying employees.
- (3) The “initial period” means the period of one year beginning with—
 - (a) the date on which P starts the new business, or
 - (b) if earlier, the first date on which a person first becomes employed as an employed earner for the purposes of the new business,but if the first date on which a person first becomes employed as an employed earner for the purposes of the new business is before 22 June 2010, the person is to be taken for the purposes of paragraph (b) as first so employed on that date.
- (4) The “holiday period”, in relation to a person, is the period—
 - (a) beginning with the day on which the person first becomes employed as an employed earner for the purposes of the new business or, if the person first becomes so employed before 6 September 2010, with that date, and
 - (b) ending with the earlier of—
 - (i) the end of the period of one year beginning with the day on which it begins, and
 - (ii) the end of the relevant period.

Status: Point in time view as at 22/03/2011.

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2011, Section 6. (See end of Document for details)

- (5) None of the following has effect for the purposes of this Part—
- (a) the Social Security Contributions (Intermediaries) Regulations 2000 (S.I. 2000/727) and the Social Security Contributions (Intermediaries) (Northern Ireland) Regulations 2000 (S.I. 2000/728) (which provide in certain cases for an intermediary to be treated as the secondary contributor in relation to the payment of earnings), and
 - (b) the Social Security Contributions (Managed Service Companies) Regulations 2007 (S.I. 2007/2070) (which provide in certain cases for a managed service company to be treated as the secondary contributor in relation to the payment of earnings).

Status:

Point in time view as at 22/03/2011.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2011, Section 6.