



National Insurance Contributions Act 2014

2014 CHAPTER 7

Application of general anti-abuse rule to national insurance contributions

11 Power to modify application of GAAR to national insurance contributions

- (1) Where a modification is made to Part 5 of the Finance Act 2013 (general anti-abuse rule) that does not apply in relation to national insurance contributions (“the tax only modification”), the Treasury may by regulations—
 - (a) make provision for the purpose of applying the tax only modification in relation to national insurance contributions (with or without modifications),
 - (b) make provision in relation to national insurance contributions corresponding to the tax only modification, or
 - (c) otherwise modify the general anti-abuse rule, as it has effect in relation to national insurance contributions, in consequence of, or for the purpose of making provision supplementary or incidental to, the tax only modification.
- (2) Regulations under this section—
 - (a) may amend, repeal or revoke any provision of an Act or instrument made under an Act (whenever passed or made),
 - (b) may make consequential, incidental, supplementary, transitional, transitory or saving provision, and
 - (c) may make different provision for different cases, classes of national insurance contributions or purposes.
- (3) Regulations under this section must be made by statutory instrument.
- (4) A statutory instrument containing (with or without other provision) regulations under this section that amend or repeal a provision of an Act may not be made unless a draft has been laid before, and approved by a resolution of, each House of Parliament.
- (5) A statutory instrument containing regulations under this section that does not have to be approved in draft under subsection (4) is subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) In this section—

Status: This is the original version (as it was originally enacted).

“general anti-abuse rule” has the same meaning as in Part 5 of the Finance Act 2013;

“national insurance contributions” means contributions under either Part 1 of SSCBA 1992 or Part 1 of SSCB(NI)A 1992.