



# National Insurance Contributions Act 2015

## 2015 CHAPTER 5

*Follower notices, accelerated payments and promoters of avoidance*

### **4 Application of Parts 4 and 5 of FA 2014 to national insurance contributions**

- (1) Part 1 of Schedule 2 applies Part 4 of FA 2014 (follower notices and accelerated payments) to Class 1, 1A, 1B and certain Class 2 contributions.
- (2) Part 2 of that Schedule applies Part 5 of that Act (promoters of tax avoidance schemes) to Class 1, 1A, 1B and certain Class 2 contributions.
- (3) Part 3 of that Schedule applies Parts 4 and 5 of that Act to Class 4 contributions.
- (4) Part 4 of that Schedule contains commencement and transitory provision.

### **5 Provision in consequence etc of tax-only changes to Part 4 or 5 of FA 2014**

- (1) Where a modification is made to Part 4 of FA 2014 (follower notices and accelerated payments) or Part 5 of that Act (promoters of tax avoidance schemes) 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 Part concerned, 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

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*Status: Point in time view as at 12/04/2015.*

*Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Follower notices, accelerated payments and promoters of avoidance. (See end of Document for details)*

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- (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 of the instrument 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 “national insurance contributions” means contributions under Part 1 of SSCBA 1992 or Part 1 of SSCB(NI)A 1992.
- (7) This section comes into force at the end of the period of 2 months beginning with the day on which this Act is passed.

**Status:**

Point in time view as at 12/04/2015.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Follower notices, accelerated payments and promoters of avoidance.