

These notes refer to the National Insurance Contributions Act 2015 (c.5) which received Royal Assent on 12 February 2015

NATIONAL INSURANCE CONTRIBUTIONS ACT 2015

EXPLANATORY NOTES

INTRODUCTION

Structure of these notes

3. These notes begin with an overview of National Insurance contributions (NICs) and a summary of the measures contained within the Act. This is followed by an outline of the structure of the Act, its territorial extent and application and commentary on the Act's sections. The final part contains information about when the provisions in the Act come into force and a table showing the Act's passage through Parliament. Annex A contains a brief overview of how NICs works for the self-employed and Annex B contains a glossary of terms used in these notes.