

*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**

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## **EXPLANATORY NOTES**

### **TERRITORIAL EXTENT AND APPLICATION**

32. The Act extends to England and Wales, Scotland and Northern Ireland. Northern Ireland has separate National Insurance legislation equivalent to that made for the rest of the United Kingdom. So, where appropriate, the Act either amends, or refers to, the equivalent Northern Ireland legislation relating to NICs.