

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

COMMENTARY ON SECTIONS

Section 7: HMRC administrative expenses financial provision

170. *Subsection (1)* amends section 165(5)(a) of SSAA 1992 by replacing the words from “other” to “Act 2014” with “relevant legislation”.
171. This subsection also inserts new subsection (5B) which defines “relevant legislation” to mean legislation relating to ordinary statutory paternity pay, additional statutory paternity pay or statutory adoption pay, the National Insurance Contributions Act 2014, or this Act. This subsection will enable any administrative expenses incurred by HMRC in relation to the Act ultimately to be met from the NIF.
172. *Subsection (2)* makes an equivalent provision for Northern Ireland.