Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 1

REFORM OF CLASS 2 CONTRIBUTIONS

SSCBA 1992

- 4 (1) Section 12 (late paid Class 2 contributions) is amended as follows.
 - (2) In subsection (1), after "Class 2 contribution" insert "under section 11(6)".
 - (3) In subsection (2), for "to (5)" substitute " and (4)".
 - (4) In subsection (3), for "(4) to (6)" substitute "(4) and (6)".
 - (5) Omit subsection (5).
 - (6) In subsection (6)—
 - (a) omit "or (5)";
 - (b) in paragraph (a), omit "in a case falling within subsection (3) above,";
 - (c) omit paragraph (b) and the word "and" preceding it.
 - (7) Omit subsection (7).
 - (8) In subsection (8)—
 - (a) in the definition of "ordinary contribution", for "under section 11(1) above" substitute "of the amount specified in section 11(6)";
 - (b) in the definition of "higher-rate contribution", for the words from "under regulations" to the end substitute "of an amount provided for in regulations under section 11(8)".

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 4.