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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 23. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### APPLICATION OF PARTS 4 AND 5 OF FA 2014 TO NATIONAL INSURANCE CONTRIBUTIONS

#### PART 2

#### PROMOTERS OF AVOIDANCE SCHEMES: CLASS 1, 1A, 1B AND CERTAIN CLASS 2

##### *Introduction*

23 Part 5 of FA 2014 (promoters of tax avoidance schemes) has effect with the following modifications.

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##### **Commencement Information**

- II** Sch. 2 para. 23 partly in force; Sch. 2 para. 23 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 23.