
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 25. (See end of Document for details)

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

General

- 25 References to a tax advantage include the avoidance or reduction of a liability to pay relevant contributions.

Commencement Information

- II** Sch. 2 para. 25 partly in force; Sch. 2 para. 25 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 25.