

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Circumstances in which follower notice may be given. (See end of Document for details)

SCHEDULES

SCHEDULE 2

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

PART 1

FOLLOWER NOTICES & ACCELERATED PAYMENTS: CLASS 1, 1A, 1B AND CERTAIN CLASS 2

Circumstances in which follower notice may be given

- 13 For the purposes of section 204 (circumstances in which a follower notice may be given), Condition B is also met if, in a relevant contributions dispute, a person disputes liability for relevant contributions on the basis mentioned in subsection (3) of that section (regardless of whether the notification of dispute was given on that basis).

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