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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Follower notices: corrective action and penalties. (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 1

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

###### *Follower notices: corrective action and penalties*

- 14 (1) This paragraph applies in a case in which, by virtue of this Part of this Schedule, a follower notice is given by virtue of section 204(2)(a).
- (2) For the purposes of section 208 (penalty if corrective action not taken in response to follower notice), the necessary corrective action is taken in respect of the denied advantage if (and only if)—
- (a) in a case in which the denied advantaged can be counteracted by making a payment to HMRC, P makes that payment and notifies HMRC that P has done so, or
  - (b) in any case, P takes all necessary action to enter into an agreement in writing with HMRC for the purpose of relinquishing the denied advantage.
- (3) Accordingly—
- (a) subsections (4) to (7) and (9) to (11) of section 208 do not apply, and
  - (b) the reference in section 209(3)(a) to P amending a return or claim is to be treated as a reference to P making a payment mentioned in sub-paragraph (2) (a).
- (4) Terms used in this paragraph that are defined for the purposes of section 208 have the same meaning as in that section.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Follower notices: corrective action and penalties.