
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Interpretation. (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

Interpretation

22 In this Part of this Schedule—

“accelerated payment notice” means an accelerated payment notice under Chapter 3 of Part 4 of FA 2014;

“contributory benefit” means—

- (a) a contributory benefit under Part 2 of SSCBA 1992,
- (b) a jobseeker's allowance under JA 1995,
- (c) an employment and support allowance under Part 1 of WRA 2007,
- (d) state pension or a lump sum under Part 1 of PA 2014,
- (e) bereavement support payment under section 30 of that Act, or
- (f) any corresponding benefit in Northern Ireland;

“the disputed contributions”, other than in paragraph 18, has the meaning given by paragraph 6(b);

“HMRC” means Her Majesty's Revenue and Customs;

“NICs appeal” has the meaning given by paragraph 10;

“NICs decision” means a decision under section 8 of SSC(TF)A 1999 or Article 7 of the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671);

“notification of dispute” has the meaning given by paragraph 6(b);

“relevant contributions” means the following contributions under Part 1 of SSCBA 1992 or Part 1 of SSCB(NI)A 1992—

- (a) Class 1 contributions;
- (b) Class 1A contributions;
- (c) Class 1B contributions;
- (d) Class 2 contributions which a person is, or is alleged to be, liable to pay but in relation to which section 11A of the Act in question (application of certain provisions of the Income Tax Acts in relation to Class 2 contributions under section 11(2) of that Act) does not, or would not, apply;

“relevant contributions dispute” has the meaning given by paragraphs 6 and 7;

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“statutory payment” means a statutory payment for the purposes of section 4C of SSCBA 1992 or section 4C of SSCB(NI)A 1992; and references to sections are to sections of FA 2014, unless otherwise indicated.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Interpretation.