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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Nature and recovery of accelerated payment. (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

###### *Nature and recovery of accelerated payment*

- 17 (1) This paragraph applies in relation to an accelerated payment (see section 223(2)) so far as (but only so far as) it represents understated tax (see section 220) that consists of an additional amount that would be due and payable in respect of relevant contributions (“the understated contributions”).
- (2) The accelerated payment is a payment of the understated contributions (and not a payment on account of them).
- (3) Accordingly, subsections (3) and (7) to (9) of section 223 do not apply in relation to the accelerated payment.
- (4) The accelerated payment must be paid before the end of the payment period regardless of whether P brings a NICs appeal that relates to the understated contributions.
- (5) Section 117A of SSAA 1992 and section 111A of SSA(NI)A 1992 (issues arising in proceedings: contributions etc) do not apply to proceedings for the recovery of any amount of the accelerated payment that is unpaid at the end of the payment period.
- (6) A certificate of an officer of Revenue and Customs under section 25A of CRCA 2005 (certificates of debt) that the accelerated payment has not been paid is to be treated as conclusive evidence that the amount is unpaid.
- (7) If some or all of the understated contributions are subsequently repaid to P—
- (a) the contributions repaid are to be treated, for the purposes of determining a person's entitlement to benefit, or the amount of a person's benefit, as not having been paid, but
  - (b) that does not affect any payments of benefit made to a person before the repayment.
- (8) In sub-paragraph (7) “benefit” means a contributory benefit or a statutory payment.
- (9) Terms used in this paragraph that are defined for the purposes of section 223 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: Nature and recovery of accelerated payment.