

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Recovery of penalties under Part 4 of FA 2014 . (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

Recovery of penalties under Part 4 of FA 2014

- 20 (1) A penalty under section 208 [^{F1}, 208A] or 226 imposed by virtue of this Part of this Schedule may be recovered as if it were an amount of relevant contributions which is due and payable.
- (2) Section 117A of SSAA 1992 or (as the case may be) section 111A of SSA(NI)A 1992 (issues arising in proceedings: contributions etc) has effect in relation to proceedings before a court for recovery of the penalty as if the assessment of the penalty were a NICs decision as to whether the person is liable for the penalty.
- (3) Accordingly, section 211(4)(b) (assessment of penalty to be enforced as if it were an assessment to tax) does not apply in relation to a penalty under section 208 [^{F2} or 208A] imposed by virtue of this Part of this Schedule.

Textual Amendments

- F1** Word in Sch. 2 para. 20(1) inserted (with effect in accordance with [Sch. 28 para. 15](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 28 para. 13\(2\)](#)
- F2** Words in Sch. 2 para. 20(3) inserted (with effect in accordance with [Sch. 28 para. 15](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 28 para. 13\(3\)](#)

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