
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Limitation of defence of reasonable care. (See end of Document for details)

SCHEDULES

SCHEDULE 2

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

PART 2

PROMOTERS OF AVOIDANCE SCHEMES: CLASS 1, 1A, 1B AND CERTAIN CLASS 2

Limitation of defence of reasonable care

- 29 In section 276 (limitation of defence of reasonable care), the reference in subsection (1) to a document of a kind listed in the Table in paragraph 1 of Schedule 24 to FA 2007 includes a document, relating to relevant contributions, in relation to which that Schedule applies (and, accordingly, the reference to that Schedule in subsection (2) of that section includes that Schedule as it so applies).

Commencement Information

- II** Sch. 2 para. 29 partly in force; Sch. 2 para. 29 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

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