

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

List of taxes

- 30 The definition of “tax” in section 283(1) (interpretation) has effect as if relevant contributions were listed in it.

Commencement Information

- II** Sch. 2 para. 30 partly in force; Sch. 2 para. 30 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

Threshold conditions

[^{F1}30A(1) In paragraph 5 of Schedule 34 (non-compliance with Part 7 of FA 2004), in subparagraph (4)—

- (a) paragraph (a) includes a reference to a decision having been made for corresponding NICs purposes that P is to be deemed not to have failed to comply with the provision concerned as P had a reasonable excuse for not doing the thing required to be done, and
- (b) the reference in paragraph (c) to a determination is to be read accordingly.

(2) In this paragraph “corresponding NICs purposes” means the purposes of any provision of regulations under section 132A of SSAA 1992.

Textual Amendments

- F1** Sch. 2 paras. 30A-30B and headings inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 160\(18\)](#)

Relevant defeats

30B (1) Schedule 34A (promoters of tax avoidance schemes: defeated arrangements) has effect with the following modifications.

(2) References to an assessment (or an assessment to tax) include a NICs decision relating to a person’s liability for relevant contributions.

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- (3) References to adjustments include a payment in respect of a liability to pay relevant contributions (and the definition of “adjustments” in paragraph 24 accordingly has effect as if such payments were included in it).
- (4) In paragraph 9(3) the reference to an enquiry into a return includes a relevant contributions dispute (as defined in paragraph 6 of this Schedule).
- (5) In paragraph 28(3)—
- (a) paragraph (a) includes a reference to a decision having been made for corresponding NICs purposes that the person is to be deemed not to have failed to comply with the provision concerned as the person had a reasonable excuse for not doing the thing required to be done, and
 - (b) the reference in paragraph (c) to a determination is to be read accordingly.

“Corresponding NICs purposes” means the purposes of any provision of regulations under section 132A of SSAA 1992.]

Textual Amendments

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