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*Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, PART 2. (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 2

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

##### *Introduction*

- 23 Part 5 of FA 2014 (promoters of tax avoidance schemes) has effect with the following modifications.

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**Commencement Information**

- 11** Sch. 2 para. 23 partly in force; Sch. 2 para. 23 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

##### *General*

- 24 References to tax, other than in references to particular taxes, include relevant contributions.

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**Commencement Information**

- 12** Sch. 2 para. 24 partly in force; Sch. 2 para. 24 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

- 25 References to a tax advantage include the avoidance or reduction of a liability to pay relevant contributions.

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**Commencement Information**

- 13** Sch. 2 para. 25 partly in force; Sch. 2 para. 25 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

- 26 (1) A reference to a provision of Part 7 of FA 2004 (disclosure of tax avoidance schemes) (a “DOTAS provision”) includes a reference to—
- (a) that DOTAS provision as applied by regulations under section 132A of SSAA 1992 (disclosure of contributions avoidance arrangements);
  - (b) any provision of regulations under that section that corresponds to that DOTAS provision,
- whenever the regulations are made.

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- (2) Regulations under section 132A of SSAA 1992 may disapply, or modify the effect of, sub-paragraph (1).

**Commencement Information**

- I4** Sch. 2 para. 26 partly in force; Sch. 2 para. 26 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

*Duty to notify Commissioners*

- 27 In section 253 (duty of persons to notify the Commissioners), references to a tax return include a return relating to relevant contributions that is required to be made by or under an enactment.

**Commencement Information**

- I5** Sch. 2 para. 27 partly in force; Sch. 2 para. 27 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

*Power to obtain information and documents*

- 28 In section 255 (power to obtain information and documents), references to a person's tax position include the person's position as regards deductions or repayments of relevant contributions, or of sums representing relevant contributions, that the person is required to make by or under an enactment.

**Commencement Information**

- I6** Sch. 2 para. 28 partly in force; sch. 2 para. 28 in force for specified purposes at Royal Assent and otherwise in force at 12.04.2015, see sch. 2 para. 33(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**

- I7** 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)

*List of taxes*

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

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#### Commencement Information

- I8** 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

[<sup>F1</sup>30A(1) In paragraph 5 of Schedule 34 (non-compliance with Part 7 of FA 2004 ), in sub-paragraph (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.
- (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

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

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### *Interpretation*

- 31 In this Part of this Schedule—
- [<sup>F2</sup>(za) “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 ([SI 1999/671](#));]
- (a) “relevant contributions” means the following contributions under Part 1 of SSCBA 1992 or Part 1 of SSCB(NI)A 1992—
- (i) Class 1 contributions;
  - (ii) Class 1A contributions;
  - (iii) Class 1B contributions;
  - (iv) Class 2 contributions which must be paid 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 apply;
- (b) references to sections [<sup>F3</sup>or Schedules are to sections of, or Schedules to] FA 2014, unless otherwise indicated.

#### **Textual Amendments**

**F2** Sch. 2 para. 31(za) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 160\(19\)\(a\)](#)

**F3** Words in Sch. 2 para. 31(b) substituted (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 160\(19\)\(b\)](#)

#### **Commencement Information**

**I9** Sch. 2 para. 31 partly in force; Sch. 2 para. 31 in force for specified purposes at Royal Assent and otherwise in force at 12.4.2015, see Sch. 2 para. 33(2)

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, PART 2.