



# National Insurance Contributions Act 2015

## 2015 CHAPTER 5

*Follower notices, accelerated payments and promoters of avoidance*

### **4 Application of Parts 4 and 5 of FA 2014 to national insurance contributions**

- (1) Part 1 of Schedule 2 applies Part 4 of FA 2014 (follower notices and accelerated payments) to Class 1, 1A, 1B and certain Class 2 contributions.
- (2) Part 2 of that Schedule applies Part 5 of that Act (promoters of tax avoidance schemes) to Class 1, 1A, 1B and certain Class 2 contributions.
- (3) Part 3 of that Schedule applies Parts 4 and 5 of that Act to Class 4 contributions.
- (4) Part 4 of that Schedule contains commencement and transitory provision.

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Section 4.