
STATUTORY INSTRUMENTS

2020 No. 285

The National Insurance Contributions (Termination Awards and Sporting Testimonials) Act 2019 (Commencement and Transitional Provisions) Regulations 2020

Commencement of sections 1 and 2 of the Act and transitional provision

2. The day appointed for the coming into force of sections 1 and 2 of the Act is 6th April 2020⁽¹⁾ except in relation to—

- (a) termination awards received on or after 6th April 2020 in respect of employment which was terminated before 6th April 2020; or
- (b) termination awards which are received in instalments where the first instalment of the termination award was received before 6th April 2020.

⁽¹⁾ Section 1 of the Act amends section 10 of the Social Security Contributions and Benefits Act 1992 (c. 4) and section 162(5) of the Social Security Administration Act 1992 (c. 5). Section 2 of the Act amends section 10 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) and section 142(5) of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).