



# National Insurance Contributions Act 2014

## 2014 CHAPTER 7

### *Other provision*

#### **15 Office holders who receive “earnings” to be employed earners**

- (1) In section 2(1)(a) of SSCBA 1992 (definition of “employed earner”), omit “general”.
- (2) In section 2(1)(a) of SSCB(NI)A 1992 (definition of “employed earner”), omit “general”.
- (3) Schedule 2 makes provision that is consequential upon office holders in receipt of “earnings” (as opposed to “general earnings”) being employed earners.
- (4) The amendments made by this section and Schedule 2 come into force at the end of the period of 2 months beginning with the day on which this Act is passed.

#### **16 Armed Forces early departure payments retrospectively disregarded**

Paragraph 10A of Part 6 of Schedule 3 to the Social Security (Contributions) Regulations 2001 ([S.I. 2001/1004](#)) (payments under the Armed Forces Early Departure Payments Scheme Order 2005 ([S.I. 2005/437](#)) to be disregarded) also has effect for the tax years 2005-06 to 2012-13 inclusive.

#### **17 Repeal of certain redundant reliefs relating to Class 4 contributions**

- (1) In Schedule 2 to SSCBA 1992 (levy of Class 4 contributions with income tax)—
  - (a) omit paragraph 3(3), and
  - (b) omit paragraph 9 (and the heading immediately before it).
- (2) In Schedule 2 to SSCB(NI)A 1992 (levy of Class 4 contributions with income tax)—
  - (a) omit paragraph 3(3), and
  - (b) omit paragraph 9 (and the heading immediately before it).
- (3) The amendments made by subsections (1)(a) and (2)(a) have effect for the tax year after the one during which this Act is passed and for subsequent tax years.

**18 Certain orders and regulations in respect of Northern Ireland**

- (1) Section 172 of SSCB(NI)A 1992 (Assembly etc control of regulations and orders) is amended as follows.
- (2) In subsection (11), for “(9)” substitute “(10)”.
- (3) In subsection (11B)—
  - (a) after “contains” insert “—  
(a)”,
  - (b) after “129” insert “or 142(7)”, and
  - (c) after “Act” insert “,  
(b) regulations under powers conferred by any provision mentioned in that subsection which are to be made for the purpose of consolidating regulations to be revoked in the instrument, or  
(c) regulations which, in so far as they are made under powers conferred by any provision mentioned in that subsection, only replace provisions of previous regulations with new provisions to the same effect.”
- (4) Section 165 of the Social Security Administration (Northern Ireland) Act 1992 (regulations and orders — general) is amended as follows.
- (5) In subsection (1), after “to be made by” insert “the Secretary of State,”.
- (6) In subsection (3), after “the Department” insert “, the Secretary of State”.
- (7) The amendments made by this section come into force at the end of the period of 2 months beginning with the day on which this Act is passed.