
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 1

EMPLOYMENT ALLOWANCE: RULES FOR DETERMINING IF PERSONS ARE “CONNECTED”

PART 2

CHARITIES

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Modifications etc. (not altering text)

C1 Sch. 1 Pt. 2 applied (E.W.S.) (26.5.2020) by [The Statutory Sick Pay \(Coronavirus\) \(Funding of Employers' Liabilities\) Regulations 2020 \(S.I. 2020/512\)](#), regs. 1, **4(4)(b)**

C1 Sch. 1 Pt. 2 applied (N.I.) (26.5.2020) by [The Statutory Sick Pay \(Coronavirus\) \(Funding of Employers' Liabilities\) \(Northern Ireland\) Regulations 2020 \(S.I. 2020/513\)](#), regs. 1, **4(4)(b)**

- 9 (1) This paragraph applies if—
- (a) a charity (“A”) is connected with another charity (“B”) for the purposes of section 3(2), and
 - (b) B is connected with another charity (“C”) for the purposes of section 3(2).
- (2) A and C are also connected with one another for the purposes of section 3(2) (if that would not otherwise be the case).
- (3) In sub-paragraph (1)(a) the reference to a charity being connected with another charity for the purposes of section 3(2) is to that charity being so connected by virtue of paragraph 8 or this paragraph, and in sub-paragraph (1)(b) the reference to a charity being connected with another charity for the purposes of section 3(2) is to that charity being so connected by virtue of paragraph 8.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Paragraph 9.