



National Insurance Contributions Act 2014

2014 CHAPTER 7

Employment allowance

6 Decisions and appeals about entitlements to make deductions etc

- (1) In Part 2 of the Social Security Contributions (Transfer of Functions, etc) Act 1999 (decisions and appeals), in section 8(1) (decisions of officers of Revenue and Customs), after paragraph (e) insert—
 - “(ea) to decide whether a person is or was entitled to make a deduction under section 4 of the National Insurance Contributions Act 2014 (deductions etc of employment allowance) and, if so, the amount the person is or was entitled to deduct,
 - (eb) to decide whether a person is or was entitled to a repayment under that section and, if so, the amount of the repayment.”.
- (2) In Part 3 of the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 ([S.I. 1999/671](#)) (decisions and appeals), in Article 7(1) (decisions of officers of Revenue and Customs), after paragraph (e) insert—
 - “(ea) to decide whether a person is or was entitled to make a deduction under section 4 of the National Insurance Contributions Act 2014 (deductions etc of employment allowance) and, if so, the amount the person is or was entitled to deduct,
 - (eb) to decide whether a person is or was entitled to a repayment under that section and, if so, the amount of the repayment.”.