



National Insurance Contributions Act 2014

2014 CHAPTER 7

Employment allowance

7 Retention of records etc

- (1) In Schedule 1 to SSCBA 1992 (supplementary provisions relating to national insurance contributions), in paragraph 8(1) (general regulation-making powers), after paragraph (a) insert—
 - “(aa) for requiring persons to maintain, in such form and manner as may be prescribed, records of such matters as may be prescribed for purposes connected with the employment allowance provisions (within the meaning of the National Insurance Contributions Act 2014), and to retain the records for so long as may be prescribed;”.
- (2) In Schedule 1 to SSCB(NI)A 1992 (supplementary provisions relating to national insurance contributions), in paragraph 8(1) (general regulation-making powers), after paragraph (a) insert—
 - “(aa) for requiring persons to maintain, in such form and manner as may be prescribed, records of such matters as may be prescribed for purposes connected with the employment allowance provisions (within the meaning of the National Insurance Contributions Act 2014), and to retain the records for so long as may be prescribed;”.
- (3) In paragraph 26 of Schedule 4 to the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) (retention of records), after sub-paragraph (4) insert—
 - “(4A) Sub-paragraph (4B) applies in relation to an employer who makes deductions, or applies for a repayment, under section 4 of the National Insurance Contributions Act 2014 on account of an employment allowance for which the employer qualifies for a tax year (or who intends to do so).
 - (4B) So far as they are not otherwise covered by sub-paragraph (4), “contribution records” includes any documents or records relating to—
 - (a) the employer's qualification for the employment allowance, or

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 7. (See end of Document for details)

- (b) the calculation of any amount that has been, or could be, deducted or repaid under section 4 of the National Insurance Contributions Act 2014 on account of the employment allowance.”
- (4) The amendment made by subsection (3) is to be treated as having been made by the Treasury using the powers conferred by paragraph 8(1)(aa) of Schedule 1 to SSCBA 1992 (as inserted by subsection (1)) and paragraph 8(1)(aa) of Schedule 1 to SSCB(NI)A 1992 (as inserted by subsection (2)).
- (5) In section 110ZA of the Social Security Administration Act 1992 (powers to call for documents etc), in subsection (2)(a), after “Benefits Act” insert “ or the National Insurance Contributions Act 2014 ”.
- (6) In section 104ZA of the Social Security Administration (Northern Ireland) Act 1992 (powers to call for documents etc), in subsection (2)(a), after “Benefits Act” insert “ or the National Insurance Contributions Act 2014 ”.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 7.