
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671). (See end of Document for details)

SCHEDULES

SCHEDULE 1

REFORM OF CLASS 2 CONTRIBUTIONS

Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671)

- 28 The Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 is amended as follows.
- 29 In Article 7 (decisions by officers of HMRC), after paragraph (1) insert—
- “(1A) No decision in respect of Class 2 contributions under section 11(2) of the Contributions and Benefits Act may be made under paragraph (1) in relation to an issue specified in sub-paragraph (c) or (e) of that paragraph if the person to whom the decision would relate—
- (a) has appealed under Part 5 of the Taxes Management Act 1970 in relation to that issue,
 - (b) can appeal under that Part in relation to that issue, or
 - (c) might in the future, without the agreement of Her Majesty's Revenue and Customs or permission of the tribunal, be able to appeal under that Part in relation to that issue.”
- 30 In Schedule 3 (transfer of other functions to the Treasury or Board), omit paragraph 13.
- 31 In Schedule 8 (further consequential amendments), omit paragraphs 1 and 5(7).

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