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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: SSC(TF)A 1999. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### REFORM OF CLASS 2 CONTRIBUTIONS

##### *SSC(TF)A 1999*

- 23 SSC(TF)A 1999 is amended as follows.
- 24 In section 4 (recovery of contributions where income tax recovery provisions not applicable)—
- (a) in paragraph (a), for “, Class 1B and Class 2” substitute “ and Class 1B ”;
  - (b) after paragraph (a) insert—
    - “(aa) those Class 2 contributions in relation to which—
      - (i) the regulations mentioned in paragraph (a), and
      - (ii) Part 6 of the Taxes Management Act 1970 (collection and recovery),do not apply.”.
- 25 In section 8 (decisions by officers of HMRC), after subsection (1) insert—
- “(1A) No decision in respect of Class 2 contributions under section 11(2) of the Social Security Contributions and Benefits Act 1992 may be made under subsection (1) in relation to an issue specified in paragraph (c) or (e) of that subsection 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.”
- 26 In Schedule 3 (transfer of other functions to the Treasury or Board), omit paragraph 12.
- 27 In Schedule 9 (further consequential amendments), omit paragraphs 3 and 7(7).

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