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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 29. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### REFORM OF CLASS 2 CONTRIBUTIONS

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

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.”

**Changes to legislation:**

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 29.