
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 2

APPLICATION OF PARTS 4 AND 5 OF FA 2014 TO NATIONAL INSURANCE CONTRIBUTIONS

PART 1

FOLLOWER NOTICES & ACCELERATED PAYMENTS: CLASS 1, 1A, 1B AND CERTAIN CLASS 2

General

- 6 A “relevant contributions dispute” arises if—
- (a) without making a NICs decision, HMRC notifies a person in writing that HMRC considers the person to be liable to pay an amount of relevant contributions, and
 - (b) the person notifies HMRC in writing (a “notification of dispute”) that the person disputes liability for some or all of the contributions (“the disputed contributions”).

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Paragraph 6.