
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: General. (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

- 2 References to tax or a relevant tax, other than references to particular taxes, include relevant contributions.
- 3 References to a charge to tax include a liability to pay relevant contributions and references to a person being chargeable to tax, or to tax being charged, are to be construed accordingly.
- 4 References to an assessment to tax include a NICs decision relating to a person's liability for relevant contributions.
- 5 References to a tax enquiry include a relevant contributions dispute.
- 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”).
- 7 The relevant contributions dispute is in progress, in relation to the notification of dispute, during the period which—
- (a) begins with the day on which the person gives the notification of dispute, and
 - (b) ends (at which point it is to be treated as completed) with the day on which—
 - (i) the disputed contributions are paid in full,
 - (ii) HMRC and the person enter into an agreement in writing as to the person's liability for the disputed contributions and any amount of those contributions that the person is to pay under that agreement is paid,
 - (iii) an officer of Revenue and Customs makes a NICs decision in relation to the person's liability for the disputed contributions, or
 - (iv) without making a NICs decision, HMRC notifies the person in writing that HMRC no longer considers the person to be liable to pay the disputed contributions.

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

- 8 References to a return into which a tax enquiry is in progress include a notification of dispute in relation to which a relevant contributions dispute is in progress.
- 9 References to a tax appeal include a NICs appeal.
- 10 A “NICs appeal” means—
- (a) an appeal, under section 11 of SSC(TF)A 1999 or Article 10 of the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I. 1999/671), against a NICs decision relating to relevant contributions, or
 - (b) an appeal against any determination of—
 - (i) an appeal within paragraph (a), or
 - (ii) an appeal within this paragraph.
- 11 (1) A reference to a provision of Part 7 of FA 2004 (disclosure of tax avoidance schemes) (a “DOTAS provision”) includes a reference to—
- (a) that DOTAS provision as applied by regulations under section 132A of SSAA 1992 (disclosure of contributions avoidance arrangements);
 - (b) any provision of regulations under that section that corresponds to that DOTAS provision,
- whenever the regulations are made.
- (2) Regulations under section 132A of SSAA 1992 may disapply, or modify the effect of, sub-paragraph (1).

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: General.