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*Status: Point in time view as at 06/04/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 27

#### SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

##### *Social Security Contributions and Benefits (Northern Ireland) Act 1992*

- 14 In section 11A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (application of certain provisions of the Income Tax Acts in relation to Class 2 contributions under section 11(2)), after subsection (1)(ea) insert—
- “(eb) Schedules 24 and 25 to the Finance Act 2021 (penalties for failure to make returns etc or for deliberately withholding information);”.

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#### **Commencement Information**

- II** Sch. 27 para. 14 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2

**Status:**

Point in time view as at 06/04/2024.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 14.