

These notes refer to the National Insurance Contributions Act 2006 (c.10) which received Royal Assent on 30 March 2006

NATIONAL INSURANCE CONTRIBUTIONS ACT 2006

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Power to make regulations to create a retrospective liability for National Insurance contributions

Section 4 - Class 1A contributions: power to make provision in consequence of retrospective tax legislation: Northern Ireland

56. **Section 4** replicates the provisions of section 3 in respect of the CB(NI)A 1992.