



# National Insurance Contributions Act 2011

## 2011 CHAPTER 3

### PART 2

#### REGIONAL SECONDARY CONTRIBUTIONS HOLIDAY FOR NEW BUSINESSES

#### **8 Making of deductions or refunds**

- (1) To the extent that the appropriate amount is attributable to secondary Class 1 contributions payable in respect of earnings paid in a tax year it may be deducted from any one or more Class 1 contributions payments made by P in respect of that tax year.
- (2) If the amount which P would be entitled to deduct under this section exceeds the amount of the payments from which it can be deducted, HMRC must instead refund the excess to P if P requests them to do so.
- (3) No deduction or refund may be made under this section until an application has been submitted to, and granted by, HMRC.
- (4) An application must contain such information, and must be made in such form and manner, as is specified by HMRC.
- (5) No application may be made for a refund in respect of a qualifying employee after the end of the period of 4 years beginning with the day on which the last deduction could be made in respect of the qualifying employee.
- (6) For the purposes of—
  - (a) Part 2 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999, and
  - (b) Part 3 of the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 ([S.I. 1999/671](#)),(decisions and appeals), the decisions to which this subsection applies are decisions of an officer of Revenue and Customs under section 8 of that Act or Article 7 of that Order.
- (7) Subsection (6) applies to—

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*Status: This is the original version (as it was originally enacted).*

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- (a) a decision whether P is or was entitled to make a deduction under this section and, if so, the amount that P is or was entitled to deduct, and
- (b) a decision whether P is entitled to a refund under this section and, if so, the amount of the refund.