



National Insurance Contributions Act 2011

2011 CHAPTER 3

PART 2

REGIONAL SECONDARY CONTRIBUTIONS HOLIDAY FOR NEW BUSINESSES

9 Retention of records

- (1) This section applies where P is or was entitled to make a deduction under section 8 in respect of a qualifying employee.
- (2) P must keep and preserve any documents or records relating to—
 - (a) P's entitlement to make a deduction in respect of the employee, and
 - (b) the calculation of any amount that has been, or could have been, deducted, for not less than 3 years beginning with the date on which the last deduction under section 8 is, or could be, made in respect of the employee.
- (3) Accordingly, the duty imposed by paragraph 26(1) of Schedule 4 to the 2001 Regulations (retention by employer of contribution and election records) does not apply to any such documents or records.
- (4) The duty imposed by this section may be discharged by preserving the documents or records in any form or by any means.
- (5) For the purposes of Schedule 36 to the Finance Act 2008 (information and inspection powers), as applied by section 110ZA of SSAA 1992 and section 104ZA of SSA(NI)A 1992, the duty imposed by this section is to be treated as if it were a duty imposed under or by virtue of SSCBA 1992 or SSCB(NI)A 1992.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2011, Section 9.