



National Insurance Contributions Act 2014

CHAPTER 7

NATIONAL INSURANCE CONTRIBUTIONS ACT 2014

Employment allowance

- 1 Employment allowance for national insurance contributions
- 2 Exceptions
- 3 Connected persons
- 4 How does a person who qualifies for an employment allowance receive it?
- 5 Power to amend the employment allowance provisions
- 6 Decisions and appeals about entitlements to make deductions etc
- 7 Retention of records etc
- 8 Commencement of the employment allowance provisions etc

Introduction of age-related secondary percentage

- 9 Reduction of secondary Class 1 contributions for certain age groups

Application of general anti-abuse rule to national insurance contributions

- 10 GAAR to apply to national insurance contributions
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Oil and gas workers on the continental shelf

- 12 Oil and gas workers on the continental shelf: secondary contributors etc

Partnerships

- 13 Class 4 contributions: partnerships

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2014. (See end of Document for details)

14 Limited liability partnerships

Other provision

- 15 Office holders who receive “earnings” to be employed earners
- 16 Armed Forces early departure payments retrospectively disregarded
- 17 Repeal of certain redundant reliefs relating to Class 4 contributions
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General

- 19 HMRC administrative expenses: financial provision
- 20 Abbreviations of Acts
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SCHEDULES

SCHEDULE 1 — Employment allowance: rules for determining if persons are “connected”

PART 1 — COMPANIES

Application

- 1 This Part applies for the purposes of section 3(1).

The basic rule

- 2 (1) Two companies are “connected” with one another if—

Companies whose relationship is not one of substantial commercial interdependence

- 3 (1) This paragraph applies for the purpose of determining under...

Fixed-rate preference shares

- 4 (1) In determining for the purposes of paragraph 2(1) if...

Connection through a loan creditor

- 5 (1) A company (“A”) is not under the control of...

Connection through a trustee

- 6 (1) Sub-paragraph (2) applies if— (a) two companies (“A” and...

Further connections

- 7 (1) This paragraph applies if— (a) a company (“A”) is...

PART 2 — CHARITIES

- 8 (1) Two charities are connected with one another for the...

- 9 (1) This paragraph applies if— (a) a charity (“A”) is...

SCHEDULE 2 — Office holders in receipt of “earnings” to be employed earners: consequential provision

Changes to legislation: There are currently no known outstanding effects for the
National Insurance Contributions Act 2014. (See end of Document for details)

SSCBA 1992

- 1 SSCBA 1992 is amended as follows.
- 2 In section 7(1)(b) (definition of “secondary contributor” in relation to...
- 3 In section 163(1) (interpretation of Part 11 of that Act:...
- 4 In section 171(1) (interpretation of Part 12 of that Act:...
- 5 In section 171ZJ(2)(a) (definition of “employee” for Part 12ZA of...
- 6 In section 171ZS(2)(a) (definition of “employee” for Part 12ZB of...

SSCB(NI)A 1992

- 7 SSCB(NI)A 1992 is amended as follows.
- 8 In section 7(1)(b) (definition of “secondary contributor” in relation to...
- 9 In section 159(1) (interpretation of Part 11 of that Act:...
- 10 In section 167(1) (interpretation of Part 12 of that Act:...
- 11 In section 167ZJ(2)(a) (definition of “employee” for Part 12ZA of...
- 12 In section 167ZS(2)(a) (definition of “employee” for Part 12ZB of...

Pension Schemes Act 1993 (c. 48)

- 13 In section 181(1) of the Pension Schemes Act 1993 (general...

Pension Schemes (Northern Ireland) Act 1993 (c. 49)

- 14 In section 176(1) of the Pension Schemes (Northern Ireland) Act...

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2014.