

These notes refer to the National Insurance Contributions Act 2014 (c.7) which received Royal Assent on 13 March 2014

NATIONAL INSURANCE CONTRIBUTIONS ACT 2014

EXPLANATORY NOTES

COMMENCEMENT DATES

168. The provisions relating to the GAAR in sections 10 and 11, the oil and gas workers in section 12, to LLPs in section 14, to EDPs in section 16 and sections 8 and 19 to 21 will take effect from the date of Royal Assent of the Act.
169. The provisions relating to the employment allowance in sections 1 to 7 and Schedule 1 will commence on 6 April 2014.
170. The powers conferred on the Treasury in relation to the age-related secondary percentage in section 9 and section 9(5) and (10) will commence two months from the day the Act is passed. The remainder of section 9 will come into force on 6 April 2015.
171. The provisions relating to partnerships Class 4 contributions in section 13, office holders in receipt of “earnings” (section 15 and Schedule 2) and the correcting provision relating to the making of certain instruments for Northern Ireland (section 18) will commence two months from the day the Act is passed.
172. [Section 17](#) repeals the redundant Class 4 reliefs. The repeal of the relief in paragraph 3(3) of Schedule 2 to SSCBA 1992 and SSCB(NI)A 1992 will have effect for the tax year after the one in which the Act is passed and for subsequent tax years. The repeals of paragraph 9 of that Schedule to those Acts will have effect from Royal Assent.