

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

COMMENTARY ON SECTIONS

Section 17: Repeal of certain redundant reliefs relating to Class 4 contributions

155. *Subsections (1) and (2)* provide for the repeal of two Class 4 NICs reliefs that are no longer required from Schedule 2 to the SSCBA 1992 and the SSCB(NI)A 1992 (levy of Class 4 contributions with income tax).
156. *Subsection (3)* provides that the repeal of one of the reliefs (paragraph 3(3) of Schedule 2) takes effect for the tax year after the one during which this Act is passed and for subsequent tax years. The other, in paragraph 9 of that Schedule, is to be repealed from Royal Assent.