

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 19: HMRC administration expenses: financial provision

162. *Subsection (1)* amends section 165(5)(a) of the Social Security Administration Act 1992 by inserting "or the National Insurance Contributions Act 2013" after "adoption pay". This will enable HMRC administrative expenses incurred in relation to the Act ultimately to be met from the National Insurance Fund.
163. *Subsection (2)* makes an equivalent provision for Northern Ireland.