



National Insurance Contributions Act 2014

2014 CHAPTER 7

Employment allowance

5 Power to amend the employment allowance provisions U.K.

- (1) The Treasury may by regulations amend the employment allowance provisions—
 - (a) so as to increase or decrease a person's employment allowance for a tax year, or
 - (b) so as to add to, reduce or modify the cases in which a person cannot qualify for an employment allowance for a tax year or in which liabilities to pay secondary Class 1 contributions are “excluded liabilities”.
- (2) Section 175(3) to (5) of SSCBA 1992 (various supplementary powers) applies to the power to make regulations conferred by this section.
- (3) The power conferred by section 175(4) of SSCBA 1992, as applied by subsection (2), includes (in particular) power to make the provision mentioned in section 175(4) by way of amendments to the employment allowance provisions.
- (4) Regulations under this section must be made by statutory instrument.
- (5) A statutory instrument containing (with or without other provision)—
 - (a) regulations falling within subsection (1)(a) which decrease a person's employment allowance for a tax year, or
 - (b) regulations falling within subsection (1)(b),may not be made unless a draft has been laid before, and approved by a resolution of, each House of Parliament.
- (6) A statutory instrument—
 - (a) which contains regulations falling within subsection (1)(a) which increase a person's employment allowance for a tax year, and
 - (b) which does not have to be approved in draft under subsection (5),must be laid before Parliament after being made.

Status: Point in time view as at 25/03/2020.

Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2014, Section 5. (See end of Document for details)

- (7) Regulations contained in a statutory instrument which is required to be laid before Parliament under subsection (6) cease to have effect at the end of the period of 40 days after the day on which the instrument is made unless, before the end of that period, the instrument is approved by a resolution of each House of Parliament.
- (8) If regulations cease to have effect as a result of subsection (7), that does not—
- (a) affect anything previously done by virtue of the regulations, or
 - (b) prevent the making of new regulations to the same or a similar effect.
- (9) In calculating the period of 40 days for the purposes of subsection (7), no account is to be taken of any time during which Parliament is dissolved or prorogued or during which either House is adjourned for more than 4 days.

Modifications etc. (not altering text)

C1 S. 5(5)-(9) excluded (25.3.2020) by [Coronavirus Act 2020 \(c. 7\)](#), **ss. 74(2), 87(1)** (with s. 74(3))

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