

*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**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### ***Section 8: Commencement of the employment allowance provisions etc***

88. *Section 8* provides that the sections 1 to 7 and Schedule 1, which all relate to the employment allowance, will come into force on 6 April 2014.