

These notes refer to the National Insurance Contributions Act 2015 (c.5) which received Royal Assent on 12 February 2015

NATIONAL INSURANCE CONTRIBUTIONS ACT 2015

EXPLANATORY NOTES

INTRODUCTION

1. These explanatory notes relate to the National Insurance Contributions Act 2015 which received Royal Assent on 12 February 2015. They have been prepared by HM Revenue & Customs (HMRC) in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not seem to require any explanation or comment, none is given.

Structure of these notes

3. These notes begin with an overview of National Insurance contributions (NICs) and a summary of the measures contained within the Act. This is followed by an outline of the structure of the Act, its territorial extent and application and commentary on the Act's sections. The final part contains information about when the provisions in the Act come into force and a table showing the Act's passage through Parliament. Annex A contains a brief overview of how NICs works for the self-employed and Annex B contains a glossary of terms used in these notes.