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**Changes to legislation:** There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Effect of accelerated payment notice in respect of appeal. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 2

#### APPLICATION OF PARTS 4 AND 5 OF FA 2014 TO NATIONAL INSURANCE CONTRIBUTIONS

##### PART 1

#### FOLLOWER NOTICES & ACCELERATED PAYMENTS: CLASS 1, 1A, 1B AND CERTAIN CLASS 2

##### *Effect of accelerated payment notice in respect of appeal*

- 18 (1) This paragraph applies where—
- (a) a person (“P”) has been given an accelerated payment notice by virtue of section 219(2)(b) (notice given when appeal pending), which has not been withdrawn, and
  - (b) the appeal by virtue of which the notice could be given was a NICs appeal in relation to relevant contributions.
- (2) P must pay the disputed contributions (see sub-paragraph (8))—
- (a) if no representations were made under section 222 in respect of the notice, on or before the last day of the period of 90 days beginning with the day the notice is given, and
  - (b) if representations were so made, on or before whichever is later of—
    - (i) the last day of the 90 day period mentioned in paragraph (a), and
    - (ii) the last day of the period of 30 days beginning with the day on which HMRC's determination in respect of those representations is notified under section 222.
- (3) Subsections (4) and (5) of section 117A of SSAA 1992 or (as the case may be) of section 111A of SSA(NI)A 1992 (decision of officer of HMRC not conclusive if subject to appeal and proceedings for recovery to be adjourned pending appeal) do not apply to proceedings before a court for recovery of the disputed contributions.
- (4) Accordingly, if proceedings have been adjourned under subsection (5) of either of those sections, they cease to be adjourned, so far as they relate to the recovery of the disputed contributions, from the end of the applicable period under sub-paragraph (2).
- (5) A certificate of an officer of Revenue and Customs under section 25A of CRCA 2005 (certificates of debt) that the disputed contributions have not been paid is to be treated as conclusive evidence that the disputed contributions are unpaid.
- (6) If some or all of the disputed contributions are subsequently repaid to P—
- (a) the contributions repaid are to be treated, for the purposes of determining a person's entitlement to benefit, or the amount of a person's benefit, as not having been paid, but

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- (b) that does not affect any payments of benefit made to a person before the repayment.
- (7) In sub-paragraph (6) “benefit” means a contributory benefit or a statutory payment.
- (8) In this paragraph “the disputed contributions” means the relevant contributions to which the NICs appeal relates so far as they are disputed tax specified in the notice under section 221(2)(b).

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