
Changes to legislation: There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Penalty for failure to pay accelerated payment. (See end of Document for details)

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

Penalty for failure to pay accelerated payment

- 19 (1) Subsection (7) of section 226 (penalty for failure to pay accelerated payment) applies in relation to a penalty under that section imposed by virtue of this Part of this Schedule, but the reference in that subsection to tax does not include relevant contributions.
- (2) But in their application by virtue of sub-paragraph (1), the provisions of Schedule 56 to FA 2009 mentioned in that subsection have effect—
- (a) as if references to an assessment to tax were to a NICs decision relating to a person's liability for relevant contributions,
 - (b) as if a reference to an appeal against an assessment to the tax concerned were a reference to an appeal against a NICs decision,
 - (c) as if sub-paragraph (3)(b) of paragraph 11 were omitted (but see paragraph 20 of this Schedule), and
 - (d) with any other necessary modifications.

Changes to legislation:

There are currently no known outstanding effects for the National Insurance Contributions Act 2015, Cross Heading: Penalty for failure to pay accelerated payment.