
STATUTORY INSTRUMENTS

1992 No. 97

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment Regulations 1992**

<i>Made</i>	- - - -	<i>21st January 1992</i>
<i>Laid before Parliament</i>		<i>24th January 1992</i>
<i>Coming into force</i>	- -	<i>14th February 1992</i>

The Secretary of State for Social Security, with the concurrence of the Inland Revenue in so far as their concurrence is required, in exercise of powers conferred by sections 1(6), 131 and 166(1) to (3A) of, and paragraphs 5(1)(a) and (b) and 6(1)(g), (ggg), (h) and (m) of Schedule 1 to, and Schedule 20 to, the Social Security Act 1975(1), and of all other powers enabling him in that behalf, by this instrument, which contains only regulations made consequential upon sections 1 and 2 of the Social Security (Contributions) Act 1991(2), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment Regulations 1992 and shall come into force on 14th February 1992.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations 1979(3) and references to “Schedule 1” are references to Schedule 1 to the principal Regulations.

Amendment of regulation 31 of the principal Regulations

2. In regulation 31 of the principal Regulations (disposal of contributions not properly paid)—
- (a) at the beginning there shall be inserted the paragraph number “(1)”;

(1) 1975 c. 14. Section 1(6) was amended by section 1(3) of the Social Security (Contributions) Act 1991 (c. 42); section 166(3) was amended by paragraph 10(1) of Schedule 8 to the Social Security Act 1989 (c. 24); section 166(3A) was inserted by section 62(1) of the Social Security Act 1986 (c. 50); paragraph 5(1)(a) of Schedule 1 was amended by section 2(3)(a) of the Social Security (Contributions) Act 1991; paragraph 6(1)(g) and (ggg) of Schedule 1 were respectively substituted and inserted by section 2(5)(b) and (c) of that Act; paragraph 6(1)(h) was amended by paragraph 10 of Schedule 10 to the Social Security Act 1986. Schedule 20 is cited because of the meaning ascribed to the words “prescribe” and “regulations”.

(2) 1991 c. 42.

(3) S.I. 1979/591; relevant amending instruments are S.I. 1981/82, 1983/395, 1984/77, 1985/396, 1985/1398, 1985/1411, 1987/413, 1990/605, 1990/1935 and 1991/1632.

(b) for the words “(other than Class 4 contributions)” there shall be substituted the words “(other than Class 1 A or Class 4 contributions)”; and

(c) at the end there shall be added the following paragraph—

“(2) Where the whole or any part of a Class 1 A contribution falls to be returned by the Secretary of State to any person under regulation 32(1) of these Regulations, or any part of a Class 1A contribution falls to be repaid by the Secretary of State to any person under regulation 33A(1) of these Regulations, the Secretary of State may treat the amount of that contribution or, as the case may be, that part of that contribution as a payment on account of any secondary Class 1 contributions or Class 2 contributions properly payable by that person.”.

Amendment of regulation 32 of the principal Regulations

3. In regulation 32(1) of the principal Regulations (return of contributions)(4) for sub-paragraphs (a) and (b) there shall be substituted the following sub-paragraphs—

“(a) in the case of Class 1 A contributions, does not exceed £0.50, or

(b) in the case of—

(i) Class 1 contributions, or

(ii) Class 2 contributions paid in excess of the amount prescribed in regulation 17,”.

Insertion of regulation 33 A into the principal Regulations

4. After regulation 33 of the principal Regulations (return of Class 1 contributions paid at the non-contracted-out rate) there shall be inserted the following regulation—

“Repayment of Class 1 A contributions

33A.—(1) Subject to the provisions of regulations 31 and 35 of these Regulations and the following provisions of this regulation, where, in a case prescribed in paragraph (2) of this regulation, the Secretary of State is satisfied, in the light of information of a kind mentioned in section 4 A (6) (a), (b) or (c) of the Act, that too much has been paid in respect of the Class 1 A contribution payable by the person referred to in that paragraph, the Secretary of State shall repay to that person the amount of that part of the Class 1 A contribution which has been overpaid, unless that amount does not exceed £0.50.

(2) The cases to which paragraph (1) of this regulation applies are those in which a person has paid a Class 1 A contribution and in calculating the cash equivalent of the benefit of the car or fuel for the purpose of ascertaining the amount of that contribution under section 4 A (4) of the Act—

(a) he made that calculation by reference to information which had been made available to him by the earner in the employment by reason of which the car was made available and that information was inaccurate or incomplete; or

(b) he had been unable to obtain information for that purpose from the earner because at the time when he made that calculation the earner—

(i) was absent from work because of the earner’s sickness, injury, pregnancy or confinement,

(ii) was absent from Great Britain, or

(4) Regulation 32(1) was amended by regulation 11(a) of S.I. 1984/77 and by regulation 5(6)(a) of S.I. 1985/1398.

(iii) was no longer employed in the employment by reason of which the car was made available; or

(c) he had become liable to pay that contribution by reason of a change of employer and the information available to him for the purpose of ascertaining the amount of that contribution was inaccurate or incomplete.

(3) The repayment of part of a Class 1 A contribution under paragraph (1) of this regulation is subject to the condition that the person referred to in that paragraph shall make an application to that effect in writing to the Secretary of State and within the period of 6 years from the end of the year in which the Class 1 A contribution was paid or, if the Secretary of State is satisfied that that person had good cause for not making the application within that period, within such longer period as the Secretary of State may allow.”.

Amendment of regulation 46 of the principal Regulations

5. In regulation 46 of the principal Regulations (collection and recovery of earnings-related contributions)—

(a) after the words “earnings-related contributions” in the heading to that regulation and in each place in that regulation where those words occur there shall be inserted the words “and Class 1 A contributions”; and

(b) for the word “purpose” there shall be substituted the word “purposes”. Amendment of regulation 47 of the principal Regulations

6. In regulation 47 of the principal Regulations (direct collection and recovery of earnings-related contributions) after the words “earnings-related contributions” in the heading to that regulation and in each place in that regulation where those words occur there shall be inserted the words “or Class 1 A contributions”.

Amendment of regulation 50 of the principal Regulations

7. In regulation 50(2) of the principal Regulations (special provisions relating to employers exempted from liability under the Act by international treaty or convention) after the words “in respect of the employment” there shall be inserted the words “or contributions under section 4A of the Act in respect of any car made available to the earner or to a member of his family or household by reason of the employment, in either case”.

Amendment of regulation 119 of the principal Regulations

8. In regulation 119 of the principal Regulations (conditions as to residence or presence in Great Britain)—

(a) in paragraph (1) for the words “liability or entitlement to pay Class 1 or Class 2 contributions or entitlement to pay Class 3 contributions” there shall be substituted the words “liability or entitlement to pay Class 1 or Class 2 contributions, liability to pay Class 1 A contributions or entitlement to pay Class 3 contributions”;

(b) in paragraph (1) (b) for the words “liability for secondary Class 1 contributions” there shall be substituted the words “liability to pay secondary Class 1 contributions or Class 1 A contributions”; and

(c) in paragraph (2) for the words beginning with “subject to the proviso that no primary or secondary Class 1 contribution” and ending with “last entry into Great Britain” there shall be substituted the following words—

“subject to the provi so that—

- (a) no primary or secondary Class 1 contribution shall be payable in respect of the earnings of the employed earner for such employment, and
- (b) no Class 1 A contribution shall be payable in respect of any car which is made available to the employed earner or to a member of his family or household by reason of such employment, after the date of the earner's last entry into Great Britain".

Amendment of regulation 120 of the principal Regulations

9. In regulation 120(2) of the principal Regulations (payment of contributions for periods abroad) after sub-paragraph (b) there shall be added the following sub-paragraph—

- “(c) Class 1 A contributions shall be payable in respect of the period specified in sub-paragraph (a) of this paragraph.”.

Amendment of heading to Schedule 1

10. In the heading to Schedule 1 (which, with extensions and modifications, are provisions of the Income Tax (Employments) Regulations 1973⁽⁵⁾ as they apply to earnings-related contributions under the Social Security Act 1975) after the words “EARNINGS-RELATED CONTRIBUTIONS” there shall be inserted the words “AND CLASS 1 A CONTRIBUTIONS”.

Amendment of heading to Parts II and III of Schedule 1

11. In the heading to Parts II and III of Schedule 1, after the word “CONTRIBUTIONS” there shall be added the words “AND RECORDING OF CLASS 1 A CONTRIBUTIONS”. Amendment of Regulation 13 in Schedule 1

12. In Regulation 13(6) in Schedule 1 (calculation and recording of deductions of earnings-related contributions)⁽⁶⁾ after the words “paragraph (6 B) of this Regulation” there shall be inserted the words “and the provisions of Regulation 13A (b)”.

Insertion of Regulation 13A into Schedule 1

13. After Regulation 13 in Schedule 1 there shall be inserted the following Regulation—

“Recording of Class 1A contributions 13A.

Not later than 75 days after the end of the year in respect of which a Class 1A contribution is payable, every employer who is liable to pay such a contribution—

- (a) shall, if he has not already done so in accordance with or as mentioned in Regulation 6, prepare a deductions working sheet in respect of the year immediately following the year in respect of which that contribution is payable and in respect of the employee by reason of whose employment the car was made available; and
- (b) shall record on the deductions working sheet for that employee, in addition to any particulars required under Regulation 13(6), the following particulars, namely—
 - (i) the appropriate category letter indicated by the Secretary of State for recording the amount of the Class 1A contributions payable by an employer, and

(5) S.I. 1973/334; relevant amending instruments are S.I. 1974/2102, 1981/44, 1982/66, 1984/1858, 1985/350, 1988/637, 1990/79 and 1991/1080.

(6) Regulation 13(6) was amended by regulation 5(a) of S.I. 1981/82 and by regulation 16(c) of S.I. 1984/77.

- (ii) the amount of the Class 1A contribution which the employer has calculated as being payable by him in accordance with section 4A(4) of the Act in respect of the employee and car in question, and he shall retain the deductions working sheet for not less than three years after the end of the year in which the Class 1 A contribution is payable.”.

Amendment of heading to Part IV of Schedule 1

14. In the heading to Part IV of Schedule 1 after the words “EARNINGS-RELATED CONTRIBUTIONS” there shall be inserted the words “AND CLASS 1 A CONTRIBUTIONS”.

Insertion of Regulation 26 C into Schedule 1

15. After Regulation 26 B in Schedule 1 (payment of earnings-related contributions by employer)(7) there shall be inserted the following Regulation—

“Payment of Class 1 A contributions 26 C.

(1) Subject to paragraph (2) of this Regulation, an employer who is liable to pay a Class 1 A contribution shall pay that contribution to the Collector not later than 19th June in the year immediately following the end of the year in respect of which that contribution is payable.

(2) Where an employer who is liable to pay a Class 1 A contribution is liable to pay earnings-related contributions quarterly in accordance with Regulation 26 A (1), he shall pay the Class 1A contribution to the Collector not later than 19th July in the year immediately following the end of the year in respect of which that contribution is payable.

(3) If the employer has paid to the Collector under this Regulation an amount in respect of Class 1 A contributions which he was not liable to pay, he shall be entitled to deduct the amount overpaid from any payment in respect of secondary earnings-related contributions which he is liable to pay subsequently to the Collector under Regulation 26 or 26A for any income tax period in the same year.”.

Amendment of Regulation 27 in Schedule 1

16. In Regulation 27 in Schedule 1 (employer failing to pay earnings-related contributions)(8)—

(a) in the heading to the Regulation, after the words “earnings-related contributions” there shall be added the words “or Class 1A contributions”;

(b) after paragraph (2) there shall be added the following paragraph—

“(2A) If the employer has paid no amount of Class 1 A contributions to the Collector by the date which applies to him under Regulation 26C(1) or (2) and the Collector is unaware of the amount, if any, which the employer is liable so to pay, the Collector may give notice to the employer requiring him to render, within 14 days, a return in the prescribed form showing the amount of Class 1 A contributions which the employer is liable to pay to the Collector under that Regulation in respect of the year in question.”; and

(c) for paragraph (3) there shall be substituted the following paragraph—

“(3) A notice may be given by the Collector—

(7) Regulation 26B was inserted by regulation 2(3) of S.I. 1991/1632.

(8) Regulation 27 was substituted by regulation 2(1) of S.I. 1990/605 and amended by regulation 2(4) of S.I. 1991/1632.

- (a) under paragraph (1) of this Regulation notwithstanding that an amount of earnings-related contributions has been paid to him by the employer under Regulation 26 or 26 A for any income tax period, or
- (b) under paragraph (2A) of this Regulation notwithstanding that an amount of Class 1 A contributions has been paid to him by the employer under Regulation 26 C (1) or (2) in respect of the year in question, if the Collector is not satisfied that the amount so paid is the full amount which the employer is liable to pay to him for that period or, as the case may be, that year, and the provisions of this Regulation shall have effect accordingly.”.

Insertion of Regulation 27 B into Schedule 1

17. After Regulation 27 A in Schedule 1 (specified amount of earnings-related contributions payable by the employer)⁽⁹⁾ there shall be inserted the following Regulation—

“Specified amount of Class 1 A contributions 27 B.

(1) If after 14 days following the date which applies to him under Regulation 26 C (1) or (2) the employer has paid no amount of Class 1 A contributions to the Collector in respect of the preceding year, despite demand being made, and there is reason to believe that the employer is liable so to pay, the Collector—

- (a) in the case of the first year in which the employer is liable to pay such contributions, upon consideration of any information which has been provided to him by the employer relating to the liability of the employer to pay such contributions, or
- (b) thereafter, upon consideration of the employer’s record of past payments, may to the best of his judgement specify the amount of Class 1A contributions which he considers the employer is liable to pay and give notice to him of that amount.

(2) If, on the expiration of the period of 7 days allowed in the notice, the specified amount of Class 1 A contributions or any part thereof is unpaid, the amount so unpaid shall be certified by the Collector and shall be deemed, for the purposes of these Regulations, to be an amount of Class 1 A contributions which the employer was liable to pay in respect of that year in accordance with Regulation 26 C (1) or (2).

(3) The provisions of paragraph (2) of this Regulation shall not apply if, during the period allowed in the notice, the employer pays to the Collector the full amount of Class 1 A contributions which the employer is liable to pay under Regulation 26 C (1) or (2) in respect of that year, or the employer satisfies the Collector that no amount of such contributions is due.

(5) A notice may be given by the Collector under paragraph (1) of this Regulation notwithstanding that an amount of Class 1 A contributions has been paid to him by the employer under Regulation 26C(1) or (2) in respect of the year in question, if, after seeking the employer’s explanation as to the amount of Class 1A contributions paid, the Collector is not satisfied that the amount so paid is the full amount which the employer is liable to pay to him in respect of that year, and the provisions of this Regulation shall have effect accordingly, save that paragraph (2) of this Regulation shall not apply if, during the period allowed in the said notice, the employer satisfies the Collector that no further amount of Class 1 A contributions is due in respect of that year.

(6) Where, during the period allowed in a notice given by the Collector under paragraph (1) of this Regulation, the employer claims, but does not satisfy the Collector, that the payment of Class 1 A contributions made in respect of the year specified the rein is the full amount of Class

⁽⁹⁾ Regulation 27 A was inserted by regulation 3 of S.I. 1985/396 and amended by regulation 2(2) of S.I. 1990/605 and by regulation 2(5) of S.I. 1991/1632.

1 A contributions which he is liable to pay to the Collector in respect of that year, the employer may require the Collector to inspect the employer's documents and records as if the Collector had called upon the employer to produce those documents and records in accordance with Regulation 32(1); and the provisions of Regulation 32 shall apply in relation to that inspection and the notice given by the Collector under paragraph (1) of this Regulation shall thereafter be disregarded.

(7) Notwithstanding anything in this Regulation, if the employer pays an amount of Class 1 A contributions certified by the Collector under this Regulation and that amount exceeds the amount which he would have been liable to pay in respect of the preceding year apart from this Regulation, he shall be entitled to set off such excess against any amount of secondary earnings-related contributions which he is liable to pay to the Collector under Regulation 26 or 26 A subsequently for any income tax period in the year in which he has paid the amount of Class 1A contributions certified by the Collector under this Regulation.”.

Substitution of Regulation 28 in Schedule 1

18. For Regulation 28 in Schedule 1 (recovery of earnings-related contributions)(**10**) there shall be substituted the following Regulation—

“Recovery of earnings-related contributions or Class 1A contributions

28.—(1) The provisions of the Income Tax Acts and of any Regulations under section 203 (pay as you earn) of the Income and Corporation Taxes Act 1988(**11**) relating to the recovery of tax shall apply to the recovery of—

- (a) any amount of earnings-related contributions which an employer is liable to pay to the Collector for any income tax period in accordance with Regulation 26 or 26 A, or which he is deemed to be liable to pay to the Collector for any income tax period under Regulation 27 A, or
- (b) any amount of Class 1 A contributions which an employer is liable to pay to the Collector in respect of any year in accordance with Regulation 26 C (1) or (2) or which he is deemed to be liable to pay to the Collector in respect of any year under Regulation 27 B, as if each of those amounts had been tax charged by way of an assessment on the employer under Schedule E:

Provided that, in the application to any proceedings taken by virtue of this Regulation of any such provisions limiting the amount which is recoverable in those proceedings, there shall be disregarded any amount of tax which may by virtue of the following paragraph be included as part of the cause of action or matter of complaint in those proceedings.

- (a) earnings-related contributions which the employer is liable to pay to the Collector for any income tax period, or
- (b) Class 1 A contributions which the employer is liable to pay to the Collector in respect of any year, or
- (c) both of those classes of contributions as specified in sub-paragraphs (a) and (b) of this paragraph, or
- (d) any of the contributions as specified in sub-paragraph (a), (b) or (c) of this paragraph in addition to any tax which the employer is liable to pay to the Collector for any income tax period,

without specifying the respective amounts of those contributions and of tax or distinguishing the amounts which the employer is liable to pay in respect of each employee and without

(10) Regulation 28 was amended by regulation 4 of S.I. 1985/396 and by regulation 2(6) of S.I. 1991/1632.

(11) 1988 c. 1.

specifying the employees in question, and for the purposes of proceedings under section 66 of the Taxes Management Act 1970⁽¹²⁾ (including proceedings under that section as applied by the provisions of this Regulation) and for the purposes of summary proceedings (including in Scotland proceedings in the sheriff court or in the sheriff's small debt court), the said total amount shall, subject to the provisions of the proviso to paragraph (1) of this Regulation, be one cause of action or one matter of complaint; but noting in this paragraph shall prevent the bringing of separate proceedings for the recovery of each of the several amounts of earnings-related contributions, Class 1A contributions and of tax which the employer is liable to pay to the Collector for any income tax period in respect of his several employees, or, in the case of Class 1A contributions, in respect of any year in which any cars were made available to his several employees.”.

Amendment of Regulation 30 in Schedule 1

19.—(1) Regulation 30 in Schedule 1 (return by employer at end of year)⁽¹³⁾ shall be amended in accordance with the following provisions of this regulation.

(2) In paragraph (1) (g)⁽¹⁴⁾ for the word “pounds.” there shall be substituted the words “pounds, and”.

(3) After paragraph (1) (g) there shall be added the following sub-paragraph—

“(h) the amount of any Class 1 A contribution payable in that year, shown in the return under the appropriate category letter and separately from the total amounts under head (iii) of the said Regulation 13(6)(b).”.

(4) In paragraph (2) (g)⁽¹⁵⁾ for the word “Regulations.” at the end of that sub-paragraph there shall be substituted the words “Regulations; and”.

(5) After paragraph (2) (g) there shall be added the following sub-paragraphs—

“(h) the total amount of Class 1 A contributions payable by him in respect of each employee during that year; and

(i) the total amount of Class 1 A contributions payable by him in respect of all his employees during that year.”.

(6) For paragraph (6)⁽¹⁶⁾ there shall be substituted the following paragraph—

“(6) If within 14 days of the end of any year an employer has failed to pay to the Collector the total amount of earnings-related contributions which he is liable so to pay, or any Class 1 A contributions which he is liable to pay in respect of the year immediately preceding that year, the Collector may prepare a certificate showing—

(a) the amount of earnings-related contributions remaining unpaid for that year, excluding any amount deducted by the employer by virtue of the Compensation of Employers Regulations, or (b) the total amount of Class 1A contributions remaining unpaid in respect of the year immediately preceding that year, or

(c) both those total amounts;

and to the amount shown in the said certificate the provisions of paragraphs (1) and (2) of Regulation 28 shall with any necessary modifications apply.”.

(12) 1970 c. 9.

(13) Regulation 30 was amended by S.I. 1981/82, 1983/395, 1985/396, 1985/1411, 1987/413, 1990/605 and 1990/1935.

(14) Paragraph (1)(g) was added by regulation 11(7) (b) of S.I. 1987/413.

(15) Paragraph (2) (g) was added by regulation 11(7) (d) of S.I. 1987/413.

(16) Paragraph (6) was amended by regulation 11(d) of S.I. 1983/395 and by regulation 11(7) (e) of S.I. 1987/413.

Amendment of Regulation 32 in Schedule 1

20.—(1) Regulation 32 in Schedule 1 (inspection of employer’s records)(**17**) shall be amended in accordance with the following provisions of this regulation.

(2) After paragraph (1) (a)(**18**) there shall be inserted the following sub-paragraph—

“(aa) all wages sheets, deductions working sheets, and other documents and records whatsoever relating to the amount of any Class 1A contributions payable by the employer in respect of the years specified by such officer; or”.

(3) At the end of paragraph (2) (a)(**19**) for the word “and” there shall be substituted the word “or”.

(4) After paragraph (2) (a) there shall be inserted the following sub-paragraph—

“(aa) the amount of any Class 1A contributions which it appears from the documents and records so produced that the employer is liable to pay to the Collector for the years covered by the inspection, or such an amount in addition to an amount referred to in sub-paragraph (a) of this paragraph; and”.

(5) In paragraph (2) (b) after the words “earnings-related contributions” there shall be inserted the words “or Class 1A contributions, or both of those classes of contributions,”.

(6) In paragraph (5)(**20**) for the word “relate.” there shall be substituted the words “relate; and, in the case of any of those documents or records which contains any information relating to the amount of any Class 1A contribution, for not less than three years after the end of the year in which that contribution became payable under Regulation 26 C (1) or (2).”.

Signed by authority of the Secretary of State for Social Security.

16th January 1992

Henley
Parliamentary Under-Secretary of State,
Department of Social Security

The Commissioners of Inland Revenue hereby concur

21st January 1992

T. J. Painter
L. J. H. Beighton
Two of the Commissioners of Inland Revenue

(17) Regulation 32 was amended by S.I. 1981/82, 1983/395, 1984/77 and 1987/413.

(18) Paragraph (1) (a) was amended by regulation 8(a) of S.I. 1981/82.

(19) Paragraph (2) (a) was amended by regulation 12 of S.I. 1983/395 and by regulation 11(9) of S.I. 1987/413.

(20) Paragraph (5) was added by regulation 8(b) of S.I. 1981/82 and amended by regulation 18 of S.I. 1984/77.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations contained in this instrument are made consequential upon amendments made to the Social Security Act 1975 (c. 14) by the Social Security (Contributions) Act 1991 (c. 42) (which introduced Class 1A contributions). This instrument is made before the end of the period of 6 months beginning with the coming into force of that Act on 25th July 1991. The Regulations are therefore exempt, by section 61(5) of the Social Security Act 1986 (c. 50) as amended by the Social Security Act 1989 (c. 24), Schedule 8, paragraph 12(3), from reference to the Social Security Advisory Committee and have not been so referred.

These Regulations make further amendments to the Social Security (Contributions) Regulations 1979 (“the principal Regulations”) to make provision in respect of Class 1A contributions, payable by employers in respect of cars and car fuel made available to employed earners for private use.

The principal amendment made by these Regulations is made by regulation 4, which inserts regulation 33A into the principal Regulations. The inserted regulation 33A provides for the Secretary of State to repay any overpayment in respect of a Class 1A contribution in prescribed cases where the information available to the employer in calculating the amount of that contribution was inaccurate or incomplete.

Regulations 2 and 3, and 5 to 9, of these Regulations make amendments extending provisions of the principal Regulations to Class 1A contributions.

Regulations 10 to 20 of these Regulations amend Schedule 1 to the principal Regulations, which contains provisions of the Income Tax (Employments) Regulations 1973 (S.I.1973/334) as applied to the collection of earnings-related contributions.

Regulations 10 to 20 of these Regulations extend those provisions to Class 1A contributions for the purposes of the recording, payment and recovery of those contributions and inspection of employers' records.