
STATUTORY INSTRUMENTS

1992 No. 97

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

Amendment of Regulation 27 in Schedule 1

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

 - (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.”.

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