
STATUTORY INSTRUMENTS

2001 No. 1004

The Social Security (Contributions) Regulations 2001

PART 7

**COLLECTION OF CONTRIBUTIONS (OTHER THAN
CLASS 4 CONTRIBUTIONS) AND RELATED MATTERS**

[^{F1}Penalty for failure to make payments on time: Class 1 contributions

67A. Schedule 56 to the Finance Act 2009 (“Schedule 56 FA 2009”) (penalty for failure to make payments on time) shall apply in relation to the late payment of Class 1 contributions, as if—

- (a) the Class 1 contributions were an amount of tax falling within item 2 of the Table in paragraph 1 of Schedule 56 FA 2009 (“the Table”),
- (b) references to the PAYE Regulations were references to these Regulations, and
- (c) references to “an assessment or determination” in item 24 of the Table were references to a decision made under section 8(1)(c) of the Social Security Contributions (Transfer of Functions, etc) Act 1999.]

Textual Amendments

- F1** [Reg. 67A - Reg. 67B](#) inserted (with application in accordance with reg. 1(3) of the amending S.I.) by [The Social Security \(Contributions\) \(Amendment No. 4\) Regulations 2010 \(S.I. 2010/721\)](#), regs. 1(2), 3

Status:

Point in time view as at 06/04/2010. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (Contributions) Regulations 2001, Section 67A.