
STATUTORY INSTRUMENTS

2013 No. 622

The Social Security (Contributions)
(Amendment and Application of Schedule 38
to the Finance Act 2012) Regulations 2013

PART 3

Real Time Information

CHAPTER 1

Real Time Information

Direct collection involving deductions working sheets

20. After paragraph 30 (provisions for direct payment) insert—

“Application of paragraphs 31 and 31A

30A.—(1) Paragraph 31(4) to (7) does not apply on or after 6th April 2014.

(2) Paragraph 31(7A) and (7B) applies only in relation to closed tax years ending on or before 5th April 2014.

(3) Paragraph 31A applies on and after 6th April 2014.”.