



Social Security Act 1975

1975 CHAPTER 14

PART IV

GENERAL PROVISIONS AS TO OPERATION AND ADMINISTRATION OF THIS ACT

Unpaid contributions

150 Recovery on prosecution

- (1) Where a person has been convicted of the offence under section 146(1) of this Act of failing to pay a contribution at or within the time prescribed for the purpose and the contribution remains unpaid at the date of the conviction, he shall be liable to pay to the Secretary of State a sum equal to the amount which he failed to pay.
- (2) Where—
 - (a) a person is convicted of an offence under section 146(3)(b) of this Act, or of an offence under section 13 of the Stamp Duties Management Act 1891 as applied by regulations made under paragraph 6(3) of Schedule 1 to this Act, or of an offence of contravening or failing to comply with regulations ; and
 - (b) the evidence on which he is convicted shows that he, for the purpose of paying any contribution which he was liable or entitled to pay, has affixed to any contribution card any used contribution stamp ; and
 - (c) the contribution (not being a Class 3 contribution) in respect of which the stamp was affixed remains unpaid at the date of the conviction,he shall be liable to pay to the Secretary of State a sum equal to the amount of the contribution.