

Status: Point in time view as at 13/05/2014.

Changes to legislation: Social Security Contributions and Benefits Act 1992, Paragraph 6 is up to date with all changes known to be in force on or before 22 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO CONTRIBUTIONS OF CLASSES 1, 1A, [F11B,] 2 AND 3

Textual Amendments

F1 Word in Sch. 1 heading inserted (6.4.1999) by Social Security Act 1998 (c. 14), s. 87(2), Sch. 7 para. 77(1); S.I. 1998/2209, art. 2(c), Sch. Pt. 3

Power to combine collection of contributions with tax

- 6 (1) Regulations made [F1by] the Inland Revenue may—
- [F2(a) provide for Class 1, Class 1A, Class 1B or Class 2 contributions to be paid, accounted for and recovered in a similar manner to income tax in relation to which [F3PAYE regulations] have effect;]
 - (b) apply or extend with or without modification in relation to such contributions any of the provisions of the Income Tax Acts or of [F4PAYE regulations];
 - (c) make provision for the appropriation of the payments made by any person between his liabilities in respect of income tax and contributions.
- (2) Without prejudice to the generality of sub-paragraph (1) above, the provision that may be made by virtue of paragraph (a) of that sub-paragraph includes in relation to Class 1[F5, Class 1A or Class 1B] contributions—
- (a) provision for requiring the payment of interest on sums due in respect of Class 1[F5, Class 1A or Class 1B] contributions which are not paid by the due date, for determining the date (being, in the case of Class 1 contributions, not less than 14 days after the end of the tax year in respect of which the sums are due) from which such interest is to be calculated and for enabling the repayment or remission of such interest;
 - (b) provision for requiring the payment of interest on sums due in respect of Class 1[F5, Class 1A or Class 1B] contributions which fall to be repaid and for determining the date F6... from which such interest is to be calculated;
 - (c) provision for, or in connection with, the imposition and recovery of penalties in relation to any returns required to be made which relate to Class 1[F5, Class 1A or Class 1B] contributions, but subject to sub-paragraph (7) and paragraph 7 below;
- and any reference to contributions or income tax in paragraph (b) or (c) of sub-paragraph (1) above shall be construed as including a reference to any interest or penalty in respect of contributions or income tax, as the case may be.
- (3) The rate of interest applicable for any purpose of this paragraph shall be the rate from time to time prescribed for that purpose under section 178 of the M1Finance Act 1989.

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[^{F7}(4) Where—

- (a) a decision relating to contributions falls to be made under or by virtue of section 8, 10 or 11 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999; and
- (b) the decision will affect a person’s liability for, or the amount of, any interest due in respect of those contributions,

regulations under sub-paragraph (1) above shall not require any such interest to be paid until the decision has been made.]

[^{F8}(4A) Regulations under [^{F9}sub-paragraph (1) above] shall not require the payment of interest on a sum due in respect of a Class 1B contribution if a relevant tax appeal has been brought but not finally determined; and “a relevant tax appeal” means an appeal against a determination as to the amount of income tax in respect of which the person liable to pay the Class 1B contribution is accountable in accordance with the relevant PAYE settlement agreement.]

[^{F10}(4B) Interest required to be paid, by virtue of sub-paragraph (2)(a) or (b) above, by regulations under sub-paragraph (1) above shall be paid without any deduction of income tax and shall not be taken into account in computing any income, profits or losses for any tax purposes.]

(5) [^{F11} The Secretary of State may by regulations made with the concurrence of the Inland Revenue] make such provision as the Secretary of State considers expedient in consequence of any provision made by or under [^{F12}section 4A, 159A] or 167 above.

(6) [^{F13}Provision made in regulations under sub-paragraph (5) above may] in particular require the inclusion—

- (a) in returns, certificates and other documents; or
- (b) in any other form of record;

which the regulations require to be kept or produced or to which those regulations otherwise apply, of such particulars relating [^{F14}to relevant payments or benefits within the meaning of section 4A above or (as the case may be)] to statutory sick pay, statutory maternity pay or deductions or payments made by virtue of section 167(1) above as may be prescribed by those regulations.

(7) Section 98 of the ^{M2}Taxes Management Act 1970 shall apply in relation to regulations made [^{F15}under sub-paragraph (1) or (5)] as it applies in relation to [^{F16}PAYE regulations].

^{F17}(8)

Textual Amendments

- F1** Word in Sch. 1 para. 6(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 35\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F2** Sch. 1 para. 6(1)(a) substituted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(8\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F3** Words in Sch. 1 para. 6(1)(a) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 185\(a\)](#) (with Sch. 7)

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- F4** Words in Sch. 1 para. 6(1)(b) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 185\(b\)](#) (with Sch. 7)
- F5** Words in Sch. 1 para. 6(2)(a) substituted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(9\)\(a\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F6** Words in Sch. 1 para. 6(2)(b) repealed (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(9\)\(b\), Sch. 8](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F7** Sch. 1 para. 6(4) substituted (4.3.1999 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 7 para. 9](#); S.I. 1999/527, art. 2(a), Sch. 1 (with arts. 3-6)
- F8** Sch. 1 para. 6(4A) inserted (8.9.1998 for specified purposes, 6.4.1999 in so far as not already in force) by [Social Security Act 1998 \(c. 14\), s. 87\(2\), Sch. 7 para. 77\(11\)](#); S.I. 1998/2209, art. 2(b)(c), Sch. Pts. 2, 3
- F9** Words in Sch. 1 para. 6(4A) substituted (4.3.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 9 para. 5](#); S.I. 1999/527, art. 2(a)(b), Schs. 1, 2 (with arts. 3-6)
- F10** Sch. 1 para. 6(4B) inserted (with effect in accordance with s. 147(5) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 147\(2\)](#)
- F11** Words in Sch. 1 para. 6(5) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 17\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F12** Words in Sch. 1 para. 6(5) substituted (6.4.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(3\)\(b\), Sch. 12 para. 78\(6\)\(a\)](#); S.I. 1999/3420, art. 4(d)
- F13** Words in Sch. 1 para. 6(6) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 17\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F14** Words in Sch. 1 para. 6(6) inserted (6.4.2000) by [Welfare Reform and Pensions Act 1999 \(c. 30\), s. 89\(3\)\(b\), Sch. 12 para. 78\(6\)\(b\)](#); S.I. 1999/3420, art. 4(d)
- F15** Words in Sch. 1 para. 6(7) substituted (25.2.1999 for specified purposes, 1.4.1999 in so far as not already in force) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(2\)\(a\), Sch. 1 para. 17\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)
- F16** Words in Sch. 1 para. 6(7) substituted (6.4.2003 with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\), s. 723, Sch. 6 para. 185\(c\)](#) (with Sch. 7)
- F17** Sch. 1 para. 6(8) repealed (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 35\(3\), Sch. 10 Pt. I](#); S.I. 1999/527, art. 2(b), Sch. 2 (with arts. 3-6)

Marginal Citations

- M1** 1989 c. 26.
M2 1970 c. 9.

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