



# Social Security Administration Act 1992

## 1992 CHAPTER 5

### PART VI

#### ENFORCEMENT

##### *Unpaid contributions etc.*

#### **119 Recovery of unpaid contributions on prosecution**

(1) Where—

- (a) a person has been convicted of an offence under section 114(1) above of failing to pay a contribution at or within the time prescribed for the purpose; and
- (b) 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—
  - (i) under section 114(3)(b) above; or
  - (ii) under section 13 of the Stamp Duties Management Act 1891 as applied by regulations made under paragraph 7(3) of Schedule 1 to the Contributions and Benefits Act; or
  - (iii) of contravening or failing to comply with regulations; and
- (b) the evidence on which he is convicted shows that he, for the purposes 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.